

HOME-START ANGUS

(Company limited by guarantee and not having a share capital)

REPORT OF THE DIRECTORS AND TRUSTEES

For the year ended 31 March 2026

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31st March 2026.

LEGAL AND ADMINISTRATIVE INFORMATION

The charity is a charitable company, registered in Scotland and is limited by guarantee, having no share capital. The charity was set up on 23 September 1994 and incorporated on 27 September 2003. It is governed by a memorandum and articles of association which were last amended on 27 September 2003. The Trustees are shown on page 2 of the financial statements. The Trustees are elected at the annual general meeting. One third of Trustees are required to retire by rotation at the AGM but are eligible for re-election.

The directors have the power to invest the moneys of the company, not immediately required for the furtherance of its objects, in such investments, securities or property as may be thought fit, subject to such conditions and consents as may be imposed or required by law.

STRUCTURE GOVERNANCE AND MANAGEMENT

The governing document is detailed above.

Home-Start Angus retains close links with Home-Start nationally and avail themselves of the training, information and policy guidance provided.

The trustees are responsible for the overall strategy of the charity but the manager is delegated the responsibility of the day to day running of the charity.

Recruitment, induction & training of trustees.

The charity aims to recruit trustees from a wide range of the community and geographical locations. A wide range of skills are required to provide input to the Board. New trustees are given access to serving trustees, accounts, budget, Board meetings minutes and other relevant documents. The charity follows the Home-Start policy and practice guidelines for recruiting trustees and new trustees participate in Home-Start induction training.

Risk Management

All major risks have been reviewed and procedures established to manage those risks.

Employee Involvement

Employees have been consulted on issues of concern to them by means of consultative meetings and have been kept informed on specific matters directly by management. The charity carries out annual reviews for all staff and has adopted a procedure of feedback to management and trustees.

The charity has implemented a number of detailed policies in relation to all aspects of personnel matters including:

- Equality, Fairness and Diversity Policy
- Employment Handbook
- Complaints Policy
- Grievance Procedure
- Health and Safety Policy
- Safer Recruitment Policy

In accordance with the charity's equality and diversity policy, the charity has long established fair employment practices in the recruitment, selection, retention and training of staff.

Full details of all policies are available from the charity's offices.

OBJECTIVES AND ACTIVITIES

The objects of the charity are to carry out activities that:

- Safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
- Prevent cruelty to or maltreatment of children;
- Relieve sickness, poverty and need amongst children and parents of children;
- Promote the education of the public in better standards of childcare; within the area of Angus and its environs.

Volunteers

Home-Start Angus recruits and trains volunteers – who are usually parents themselves – to visit families at home who have at least one child under 5 to offer informal, friendly and confidential support. We also recruit and train volunteers to support the running of our 4 Family Groups across Angus – Brechin, Forfar, Montrose and Arbroath. The charity is grateful for the unstinting efforts of its volunteers who provide services to families. It is estimated that over 1,800 volunteer hours were provided during the year. If this is conservatively valued at £20 an hour, the volunteer effort amounts to over £36,000.

ACHIEVEMENTS AND PERFORMANCE

The Statement of Financial Activities for the year is set out on page 3 of the financial statements.

A full account of the operations is available in the annual impact report published separately.

FINANCIAL REVIEW

The charity's principal funding sources for this year were – Angus Council, NHS Charitable Trust, Robertson Trust, CORRA Foundation, National Lottery, Garfield Weston and Volant Charitable Trust

Investment Powers

In the memorandum and articles of association, the charity has the power to make any investments the trustees see fit only after obtaining advice from a financial expert and having regard to the suitability of investments and the need for diversification.

Reserves Policy

The trustees have reviewed the reserves of the charity. This review encompassed the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves. The review concluded that to allow the charity to be managed efficiently and to provide a buffer for uninterrupted services, a general reserve targeted at £122,082 should be raised. This equates to approximately six months expenditure. During the year the charity's general reserves decreased from £132,912 to £105,177.

PLANS FOR THE FUTURE

The trustees aim to continue to make the Home-Start service accessible, acceptable and responsive to young families under stress in Angus. The 3-year Strategic Plan for the organisation was reviewed and updated in March 2026..

DIRECTORS RESPONSIBILITIES

Company and charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial situation of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees have:

- Selected suitable accounting policies and then applied them consistently
- Made judgements and estimates that are reasonable and prudent
- Prepared the financial statements on the on-going concern basis

The trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The charity is operating efficiently and effectively
- Its assets are safeguarded against unauthorised use or disposition
- Proper records are maintained and financial information used within the charity or for publication is reliable
- The charity complies with relevant laws and regulations
- The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:
- An annual budget approved by the trustees
- Regular consideration by the trustees of financial results. Variance from budgets, non-financial performance indicators and benchmarking reviews
- Delegation of authority and segregation of duties
- Identification and management of risks

REPORTING ACCOUNTANT

The Independent Examiner for the year was Douglas Martin & Co. (Scotland) Limited.

APPROVAL

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 for small entities.

This report was approved by the Board on 19th August 2025



-----Samanth Wallace (Chairperson)

