

REGISTERED COMPANY NUMBER: SC280856 (Scotland)  
REGISTERED CHARITY NUMBER: SC030693

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
HOME-START WIGTOWNSHIRE

Bell Ogilvy  
Chartered Accountants  
36 King Street  
Castle Douglas  
Dumfries & Galloway  
DG7 1AF

**HOME-START WIGTOWNSHIRE**

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**FOR THE YEAR ENDED 31 MARCH 2024**

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**HOME-START WIGTOWNSHIRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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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 2024. 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 principal activities of the company are:

- to provide regular support, friendship and emotional and practical help to families in their own homes, in group settings and by telephone
- to safeguard, protect and promote positive mental health and wellbeing of both children and parents
- nurturing healthy relationships, ensuring safe home environments and fostering kind, compassionate communities
- addressing the structure and inequalities that result in poorer outcomes for families on low incomes
- to work with other organisations to bring attention to issues affecting children and families and create a strong message around family support

within the area of Wigtownshire and its environs.

**Public benefit**

Our wider aim is to ensure that these families and children are given the support, assistance and information that they need to help them participate in society and to enjoy a better quality of life.

We support families in their own homes via weekly visits by trained volunteers.

We run five weekly family support groups, in strategic areas of the community.

We provide telephone befriending support to families on a weekly basis.

We deliver our intensive family support project to families where there are more complex needs.

**Volunteers**

Our volunteers support families within their own homes when they are experiencing difficulties and stress at particular times in their lives. Volunteers provide both practical and emotional support. They also assist at family groups and offer telephone befriending support to families.

**HOME-START WIGTOWNSHIRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

We have been able to provide an appropriate level of help to a large number of local families and children because we as an organisation have continued to receive financial support. We also prepare an Annual Report, including a Co-ordinator's Report and a Chairperson's Report, which provide detailed accounts of our activities and achievements and offer due acknowledgement to all concerned.

The Directors commend the 23/24 reports to all interested parties, copies of which are available on request to the Board of Trustees.

The combination of existing poverty and deprivation levels, the growing downturn in the local community, the increase in those struggling with poor mental health have all created a perfect storm of family and community problems.

However, we are effective in working with 'hard to reach' vulnerable families where our sensitive, family-centred, relational approach works effectively.

We work with families, on their own agreed terms, at their own pace. Our approach is informed by families' needs and circumstances and, through discussion we work towards empowering and making changes to help make family life better and give their children the best possible start in life.

We supported 74 families over the last reporting year - 118 parents and 140 children.

**Volunteers**

Home-Start Wigtownshire's volunteers work alongside families and our staff team to give compassionate and confidential support, tailored to each family.

To be able to achieve this we have a wide range of volunteers who are trained and are supported by the staff team -

\*Trustees

\*Home visiting volunteers

\*Family Group Volunteers

\*Telephone Befrienders

\*Friends of HSW who offer support / help to our organisation

All our services are based around the principal that volunteers offer no judgement, just compassionate confidential help and support.

During 23/24, we had 32 volunteers (including 5 young volunteers) and 6 trustees who all helped support our work in their varying roles.

23/24 was a year of change for our charity with our premises of over 20 years developing roof damage and water ingress and being deemed as being beyond economical repair by the Local Authority landlord. In April 2023, we moved into temporary accommodation at Ashwood House, Stranraer, where we continue to be located.

Our family groups in Stranraer relocated to community venues to allow us to be able to continue to deliver our Tweenies family support project. We continued to run one of our Machars groups in Sorbie and secured a second venue in Creetown.

We continued to see an increase in referrals for families with safeguarding and families with children with additional support needs.

Staff absence and recruitment of new staff took place over the course of 23/24 resulting in a reduced staff compliment of 6 part-time staff delivering the service over the last three months of the financial year. A previous staff member took over the voluntary role of being our Safeguarding/Child Protection advisor.

We continue to work closely with both Statutory and Third Sector organisations in our service delivery around Whole Family Support, including the early development of the new Perinatal and Infant Mental Health Service (NHS Dumfries & Galloway).

We regularly evaluate our services delivery, and our outcome measures show that we have the biggest impact on:

- increasing parental confidence and self-esteem
- families felt less lonely and isolated,
- parents felt improvements in their mental and physical health,
- parents reported improvements in understanding and managing their children's behaviours
- children were more confident in social situations and being amongst their peers.

**HOME-START WIGTOWNSHIRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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At the beginning of April 2023, the funds held by Home-Start Wigtownshire for the purpose of setting up a Dumfries Home-Start comprised the residue of the funding received in the previous financial year from The Wm Grant Foundation, Cattenach and Home-Start UK. The main items of expenditure have been the salary of the Dumfries Senior Coordinator and rental of the office premises at 118 English Street Dumfries. Also an Administrator in Dumfries was recruited on a 60% time basis in August 2023 and the salary for this came from these available funds; the creation of this post was planned as part of the Wm Grant funding. Home-Start Dumfries became an independent charity on 02.11.2023 (SC05292) but the funds were held until 2024, when Home Start Dumfries had its own bank account and final resolution of the accounts were carried out by Home-Start Wigtownshire.

### **FINANCIAL REVIEW**

#### **Financial position**

Net expenditure for the year was £49,593, resulting in an decrease in total reserves such that £101,428 was held at the year end.

Our principal uninsured liability is redundancy payments for staff, in the event of the charity having to be wound up. To this end an appropriate amount, based on the length of service of the staff has been set aside as a designated fund by the Trustees. This is reviewed and adjusted annually, with the closing balance being £15,111.

Closing restricted funds held were £33,966.

#### **Reserves policy**

The Board has established a policy whereby the unrestricted funds held by the charity should be equal to 3 months of resources expended. At this level the Board feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding.

### **FUTURE PLANS**

With our reorganisations at staff and Board level, continued funding and volunteer support we are looking forward to increasing activity in our primary mission of providing support to families throughout Wigtownshire.

### **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**

The Trustees, along with Home-Start UK keep the necessary skill requirements of the Board under review. If new members are required individuals are approached to offer themselves for appointment to the Board, or recruitment is achieved by advertising online (Social Media Platforms and Third Sector D&G website), advertising in the local press, and through personal contacts of Board members. These individuals are sought out for the appropriate skills which the Board has identified are necessary for the Board to fulfill its objectives as efficiently as possible.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

SC280856 (Scotland)

#### **Registered Charity number**

SC030693

#### **Registered office**

Ashwood House  
Sun Street  
STRANRAER  
DG9 7JJ

**HOME-START WIGTOWNSHIRE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Trustees**

Dr J Brennan  
G A Dalgarno (deceased 14/8/23)  
Mrs S Ingham (resigned 5/4/23)  
Mrs S Lowrie  
Mrs H L Marsh  
A Haswell  
Mrs L C Higgins  
Mrs E M Muirhead

**Independent Examiner**

Bell Ogilvy  
Chartered Accountants  
36 King Street  
Castle Douglas  
Dumfries & Galloway  
DG7 1AF

Approved by order of the board of trustees on 20/09/2024 ..... and signed on its behalf by:

  
.....  
Dr J Brennan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HOME-START WIGTOWNSHIRE**

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I report on the accounts for the year ended 31 March 2024 set out on pages six to seventeen.

**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.

*Eilidh Harman*

Eilidh Harman BA (Hons) CA  
The Institute of Chartered Accountants of Scotland

Bell Ogilvy  
Chartered Accountants  
36 King Street  
Castle Douglas  
Dumfries & Galloway  
DG7 1AF

23/09/2024

Date: .....

**HOME-START WIGTOWNSHIRE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	68,264	33,156	101,420	138,498
Other trading activities	3	1,387	-	1,387	-
Investment income	4	201	-	201	38
<b>Total</b>		<u>69,852</u>	<u>33,156</u>	<u>103,008</u>	<u>138,536</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Welfare		<u>78,747</u>	<u>73,854</u>	<u>152,601</u>	<u>141,378</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	12	(8,895) <u>(4,238)</u>	(40,698) <u>4,238</u>	(49,593) <u>-</u>	(2,842) <u>-</u>
<b>Net movement in funds</b>		<u>(13,133)</u>	<u>(36,460)</u>	<u>(49,593)</u>	<u>(2,842)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>80,595</u>	<u>70,426</u>	<u>151,021</u>	<u>153,863</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>67,462</u></u>	<u><u>33,966</u></u>	<u><u>101,428</u></u>	<u><u>151,021</u></u>

The notes form part of these financial statements

**HOME-START WIGTOWNSHIRE**

**BALANCE SHEET**  
**31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	1,260	-	1,260	1,680
<b>CURRENT ASSETS</b>					
Debtors	10	165	-	165	894
Cash at bank and in hand		74,517	35,441	109,958	226,791
		<u>74,682</u>	<u>35,441</u>	<u>110,123</u>	<u>227,685</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(8,480)	(1,475)	(9,955)	(78,344)
<b>NET CURRENT ASSETS</b>		<u>66,202</u>	<u>33,966</u>	<u>100,168</u>	<u>149,341</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>67,462</u>	<u>33,966</u>	<u>101,428</u>	<u>151,021</u>
<b>NET ASSETS</b>		<u>67,462</u>	<u>33,966</u>	<u>101,428</u>	<u>151,021</u>
<b>FUNDS</b>	12				
Unrestricted funds:					
General fund				52,351	64,724
Redundancy Fund				15,111	15,871
				<u>67,462</u>	<u>80,595</u>
Restricted funds				<u>33,966</u>	<u>70,426</u>
<b>TOTAL FUNDS</b>				<u>101,428</u>	<u>151,021</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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.

The notes form part of these financial statements

**HOME-START WIGTOWNSHIRE**

**BALANCE SHEET - continued**  
**31 MARCH 2024**

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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 20/09/2024 and were signed on its behalf by:



.....  
J Brennan - Trustee

## HOME-START WIGTOWNSHIRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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#### 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.

The charity is a public benefit entity.

There are no material uncertainties which cast doubt on the entity's ability to continue as a going concern, and thus the accounts have been prepared on the going concern basis.

##### **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.

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.

Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of the services provided by volunteers has not been included in these accounts in line with the SORP FRS 102.

##### **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.

##### **TANGIBLE FIXED ASSETS**

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each reporting period.

Only those assets of material value are capitalised, and smaller items are recognised as immediate costs through the Statement of Financial Affairs. Short life assets costing less than £500 are fully charged as expenditure in the year of acquisition.

##### **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.

## HOME-START WIGTOWNSHIRE

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

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#### 1. ACCOUNTING POLICIES - continued

##### **FUND ACCOUNTING**

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

##### **PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **DONATED GOODS**

The charity receives free use of the office building, however the yearly rent can be quantified at £9,600 and this has been included within the accounts as both income and expenditure in line with the Charities SORP (FRS 102).

##### **FINANCIAL INSTRUMENTS**

###### Financial Instruments

###### Cash

Cash and cash equivalents comprise cash on hand and call deposits, and other short term high liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

###### Trade Debtors

Trade debtors are amounts due from customers for the sale of goods and services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price and represent the full value of the goods and services charged to customers, including any amounts charged on for third parties.

###### Trade Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Accounts payable are classified as current liabilities if the company does not have conditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date they are represented as non current liabilities.

###### Borrowings

Interest bearing borrowings are initially recorded at fair value, net of transaction costs. Interest bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the statement of financial activities over the period of the relevant borrowing.

###### Provisions and contingencies

Provisions are recognised when the organisation has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

**HOME-START WIGTOWNSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	12,423	13,245
Grants	88,997	125,253
	<u>101,420</u>	<u>138,498</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Big Lottery Fund 3	33,030	30,416
D & G Council	54,267	71,767
Cash for Kids	-	2,583
Home-Start UK	-	7,720
The RS MacDonald Trust	-	12,767
Radio Clyde	1,700	-
	<u>88,997</u>	<u>125,253</u>

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Fundraising events	<u>1,387</u>	<u>-</u>

**4. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	<u>201</u>	<u>38</u>

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	<u>420</u>	<u>443</u>

**HOME-START WIGTOWNSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**7. STAFF COSTS**

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

	2024	2023
Senior Co-ordinator	1	1
Office & Administration	3	2
Group Support Staff	2	2
Family Support/Volunteer Co-ordinator	1	1
Family Support Worker	1	1
	<u>8</u>	<u>7</u>

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

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	85,013	53,485	138,498
Investment income	38	-	38
<b>Total</b>	<u>85,051</u>	<u>53,485</u>	<u>138,536</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Welfare	59,965	81,413	141,378
<b>NET INCOME/(EXPENDITURE)</b>			
Transfers between funds	25,086 (32,139)	(27,928) 32,139	(2,842) -
<b>Net movement in funds</b>	(7,053)	4,211	(2,842)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	87,648	66,215	153,863
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>80,595</u>	<u>70,426</u>	<u>151,021</u>

**HOME-START WIGTOWNSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**9. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2023 and 31 March 2024	2,369	3,408	5,777
<b>DEPRECIATION</b>			
At 1 April 2023	2,369	1,728	4,097
Charge for year	-	420	420
At 31 March 2024	2,369	2,148	4,517
<b>NET BOOK VALUE</b>			
At 31 March 2024	-	1,260	1,260
At 31 March 2023	-	1,680	1,680

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other debtors	165	894

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Social security and other taxes	6,377	3,227
Other creditors	-	72,405
Accrued expenses	3,578	2,712
	9,955	78,344

**HOME-START WIGTOWNSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**12. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	64,724	(8,895)	(3,478)	52,351
Redundancy Fund	15,871	-	(760)	15,111
	<u>80,595</u>	<u>(8,895)</u>	<u>(4,238)</u>	<u>67,462</u>
<b>Restricted funds</b>				
Family Support/Volunteer Co-ordinator	5,765	(17,569)	17,500	5,696
Cash For Kids	795	(334)	-	461
Tesco Garden Project	762	-	(762)	-
Kilgallioch	2,119	-	(2,119)	-
Support Worker	7,963	(7,012)	4,000	4,951
Chance to Flourish	2,526	-	(2,526)	-
Big Lottery Family Groups	45,421	(10,962)	(16,500)	17,959
Volunteer Funding	4,097	(4,448)	4,645	4,294
Loneliness & Isolation Fund	978	(373)	-	605
	<u>70,426</u>	<u>(40,698)</u>	<u>4,238</u>	<u>33,966</u>
<b>TOTAL FUNDS</b>	<u>151,021</u>	<u>(49,593)</u>	<u>-</u>	<u>101,428</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	69,852	(78,747)	(8,895)
<b>Restricted funds</b>			
Family Support/Volunteer Co-ordinator	(1)	(17,568)	(17,569)
Cash For Kids	1,700	(2,034)	(334)
Support Worker	-	(7,012)	(7,012)
Big Lottery Family Groups	31,457	(42,419)	(10,962)
Volunteer Funding	-	(4,448)	(4,448)
Loneliness & Isolation Fund	-	(373)	(373)
	<u>33,156</u>	<u>(73,854)</u>	<u>(40,698)</u>
<b>TOTAL FUNDS</b>	<u>103,008</u>	<u>(152,601)</u>	<u>(49,593)</u>

**HOME-START WIGTOWNSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	64,325	25,086	(24,687)	64,724
Redundancy Fund	23,323	-	(7,452)	15,871
	<u>87,648</u>	<u>25,086</u>	<u>(32,139)</u>	<u>80,595</u>
<b>Restricted funds</b>				
Big Lottery Fund 3	32,374	(22,113)	(10,261)	-
Garfield Western Foundation	1,450	-	(1,450)	-
Family Support/Volunteer Co-ordinator	14,006	(8,241)	-	5,765
Cash For Kids	222	720	(147)	795
Robertson Trust	1,075	(1,075)	-	-
Tesco Garden Project	1,036	(274)	-	762
Bank of Scotland	451	-	(451)	-
Cattanach Trust Dads Group	1,361	-	(1,361)	-
Kilgallioch	3,156	(1,488)	451	2,119
Hugh Fraser	3,399	(3,399)	-	-
Support Worker	3,891	(5,378)	9,450	7,963
Chance to Flourish	3,794	(1,268)	-	2,526
Big Lottery Family Groups	-	9,513	35,908	45,421
Volunteer Funding	-	4,097	-	4,097
Loneliness & Isolation Fund	-	978	-	978
	<u>66,215</u>	<u>(27,928)</u>	<u>32,139</u>	<u>70,426</u>
<b>TOTAL FUNDS</b>	<u>153,863</u>	<u>(2,842)</u>	<u>-</u>	<u>151,021</u>

**HOME-START WIGTOWNSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	85,051	(59,965)	25,086
<b>Restricted funds</b>			
Big Lottery Fund 3	1	(22,114)	(22,113)
Family Support/Volunteer Co-ordinator	12,767	(21,008)	(8,241)
Cash For Kids	2,583	(1,863)	720
Robertson Trust	-	(1,075)	(1,075)
Tesco Garden Project	(1)	(273)	(274)
Kilgallioch	(1)	(1,487)	(1,488)
Hugh Fraser	-	(3,399)	(3,399)
Support Worker	-	(5,378)	(5,378)
Chance to Flourish	-	(1,268)	(1,268)
Big Lottery Family Groups	30,416	(20,903)	9,513
Volunteer Funding	4,370	(273)	4,097
Loneliness & Isolation Fund	3,350	(2,372)	978
	<u>53,485</u>	<u>(81,413)</u>	<u>(27,928)</u>
<b>TOTAL FUNDS</b>	<u>138,536</u>	<u>(141,378)</u>	<u>(2,842)</u>

Purpose of Unrestricted Funds:

General - for the general purposes of the charity.

Redundancy - general funds set aside by the Trustees to cover expenses in the event of staff redundancies.

Purpose of Restricted Funds:

Family Support/Volunteer Co-ordinator - funding towards a part time family support co-ordinator post.

Cash for Kids - to help support social activities for families during the Easter holidays.

Tesco Garden Project - funding to help maintain the family group garden. The charity no longer has a garden so the balance remaining on this fund has been transferred to the general reserves..

Kilgallioch - funding towards volunteer project. The balance on this fund has been transferred to Volunteer Funding.

Support Worker - funding from the Corra Trust & the D & G Anti Poverty Fund towards a part time family support worker post. A transfer of £4,000 was made from general reserve to this fund.

Chance to Flourish - funding towards volunteer project. The balance on this fund has been transferred to Volunteer Funding.

Big Lottery Family Groups - Funding for 5 family support groups around Wigtownshire.

Volunteer Funding - funding to support our volunteer project.

**HOME-START WIGTOWNSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**12. MOVEMENT IN FUNDS - continued**

Loneliness & Isolation Fund - funding to tackle social isolation and loneliness. In particular helping young parents to build their confidence and to engage with their communities.

**13. CONTINGENT LIABILITIES**

Debt on Withdrawal from the Growth Plan:

When an employer withdraws from a multi-employer defined benefit pension scheme where it is in deficit, the employer must by law, pay its share of the deficit, calculated on a statutory basis known as the buy-out valuation basis. The estimated cost of withdrawal to our organisation has been calculated to be £742. This figure has an effective date of 30th September 2023

We receive annual updates from the Pensions Trust, follow their guidance and are making additional annual contributions to the deficit. We are fully aware of the extent of the debt and do not intend to withdraw from the Growth Plan. The additional pension contributions paid by us are not significant in our view. We do not believe that our Going Concern Status is affected in light of this development.

**14. RELATED PARTY DISCLOSURES**

Leia McKie, daughter of the Senior Co-ordinator is employed by the charity. £5,440.82 was incurred by the charity in relation to this employment for the year ended 31 March 2024.

During the year, the charity purchased flowers to a value of £65 from a business that Jane McQuistin, an employee of the charity, runs.

**HOME-START WIGTOWNSHIRE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	12,423	13,245
Grants	88,997	125,253
	<u>101,420</u>	<u>138,498</u>
<b>Other trading activities</b>		
Fundraising events	1,387	-
<b>Investment income</b>		
Deposit account interest	201	38
	<u>103,008</u>	<u>138,536</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	99,851	92,463
Social security	2,507	420
Pensions	7,448	8,006
Travel expenses	5,470	3,179
Computer expenses	1,400	794
Insurance	1,106	1,160
Repairs and renewals	180	611
Printing, stationery & postage	747	1,149
Telephone	1,878	1,204
Family activities	13,872	15,510
Sundry expenses	1,706	497
Office Rent	9,600	9,600
HS Levy	1,010	2,791
Training	2,241	-
Computer equipment	420	444
	<u>149,436</u>	<u>137,828</u>
<b>Support costs</b>		
<b>Management</b>		
Wages	-	1,113
<b>Governance costs</b>		
Accountancy and legal fees	3,165	2,437
	<u>152,601</u>	<u>141,378</u>
<b>Total resources expended</b>		
	<u>152,601</u>	<u>141,378</u>
<b>Net expenditure</b>	<u>(49,593)</u>	<u>(2,842)</u>

This page does not form part of the statutory financial statements