

Charity registration number SC000986 (Scotland)

Company registration number SC268665 (Scotland)

HOME-START PERTH AND KINROSS LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



HOME-START PERTH AND KINROSS LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Alexis Hone	(Appointed 17 July 2024)
	Fenella Cowey	(Appointed 2 December 2024)
	Jamie Wishart	(Appointed 24 February 2025)
	Helen Archibald	(Appointed 25 September 2025)

Staff	Jill Scobbie, Manager & Infant Massage Coordinator (prev Lead Coordinator) Nichola Bannister, Financial Controller & Data Collection Officer (resigned March 2025) Leanne Anderson, Family Support Coordinator Jen Anderson, Business Support Lead Chirsty Morrison, Administration and Communications Officer Katie Marshall, Family Support Coordinator Jocelyn Smith, Breast Buddies Coordinator Lauren Watson, Breast Buddies Group Worker Tammy Fleuchar, Family Support Coordinator Tanyara Kerr, Finance and Business Officer (appointed March 2025)
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Charity number (Scotland) SC000986

Company number SC268665

Registered office and operational address 5A Atholl Place
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PH1 5ND

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HOME-START PERTH AND KINROSS LTD

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HOME-START PERTH AND KINROSS LTD

CHAIR'S FOREWORD

FOR THE YEAR ENDED 31 MARCH 2025

I'm pleased to introduce this 40th annual report on the work of Home-Start in Perth and Kinross over the year from 1 April 2024 to 31 March 2025. Despite troubling uncertainties around some key funding sources, staff, peer supporters and Board have worked hard to sustain Home-Start's popular services in and for the Perth and Kinross community over this financial year.

Aware of Home-Start through various sources over a number of years, I joined the Board in February 2025, with an interest in giving back to the community and making a difference locally. My experience in a variety of leadership roles across the John Lewis Partnership has allowed me to support the Home-Start team in delivery of its goals and mission. Home-Start is a great little organisation, providing significant support in the Perth and Kinross community for families raising young children. Now in its 40th year, Home-Start is rightly proud of making meaningful contributions to local, regional and national goals around childcare, health, wellbeing, disadvantage and social isolation. Trustees and staff are developing our strategy to ensure appropriately strong profile and sustainable funding for four years ahead and continue to support the families of Perth and Kinross.

I want to acknowledge the contribution and commitment of two trustees who retired this year. Chair for a number of years and a trustee since 2016, Jenny Strachan resigned in December 2024. Tim Kearns, trustee from 2019 and later Vice Chair, stepped up to chair the organisation from December 2024 before retiring in spring 2025.

With Tim's resignation (June 2025), I have accepted the invitation to take on the chair. On behalf of the organisation, I want to thank all the trustees, our small, committed and effective staff team, and our peer supporters who work closely with parents and little ones to help make a difference. A big thanks goes to Nichola Bannister, our longest-serving staff member, who joined Home-Start Perth in 2012 as Financial Controller managing the financial administration, latterly taking on data collection work also. We wish Nichola very well in her new role with Horsecross Arts.

I want to take this opportunity to note the importance of referrers across the health and social care sectors who refer families to Home-Start and other local support groups; we work in turn to ensure their continued respect for our services and this mutual collaboration matters greatly to the wellbeing of many young families in the wider community.

With fresh funding commitments in place for all our services from April 2025, we are reviewing progress and consulting with users and partners, to inform our forward strategy. I look forward to working with Home-Start to develop a strong framework for the coming years.



Jamie Wishart

Interim Chairman

Date: 2.12.25.

HOME-START PERTH AND KINROSS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

Trustees are directors for company law purposes and trustees for charity law purposes. They are pleased to present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Home-Start Perth and Kinross's charitable purposes focus on safeguarding the mental and physical health and wellbeing of children up to age 5 years whose families need support to overcome difficulties. These objects are pursued through delivery of services designed to support families with the challenges they encounter in parenting, to promote awareness around standards and approaches in childcare and the various local organisations which can assist families, and to help to relieve ill health and need amongst children and parents. We coordinate the provision of peer support in family homes and familiar community settings across Perth and Kinross, for parents who are referred for support with children of up to 5 years old including expectant parents. Families may be struggling with isolation, mental and physical health issues, disability, bereavement, financial challenge, breastfeeding and bonding, relationship difficulties, living with neurodiversity.

Referrals to Home-Start services are mainly made by healthcare professionals and other community groups which see families locally, although parents can self-refer for support through our website. The support is provided free of charge to families and is available until when their youngest children reach age 5 and from as early as the antenatal period.

For the majority of these activities, volunteer peer supporters work alongside families. Prior to starting, volunteers attend 25-hour preparatory training designed by Home-Start UK and delivered locally by our Coordinators. Its core content focusses on meeting families' needs, Home-Start relationships, wider sources of support, values and attitudes, equal opportunities, being a parent, boundaries, listening and confidentiality, play, child protection. Volunteers receive ongoing support and supervision via our Coordinators and are encouraged to take up further opportunities for relevant training.

HOME-START PERTH AND KINROSS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Over the reporting year Home-Start supported 1421 beneficiaries across Perth and Kinross through its various services, some 7% more than in 2023-24. This figure represents 775 infants and young children to age 5, and 646 parents.

2024 marked the 40th year of Home-Start Perth and Kinross's operations and was celebrated in August, at a Family Fun Day at Letham 4 All. We were delighted to see families past and present come along to enjoy the various stalls, games, face-painting, tombola, bouncy castle - and share in the general fun.

Over the preceding decade the organisation had more than doubled in size and scope, starting Infant Massage in the community, pioneering Breast Buddies, opening a Nurture Group and doubling its small staff from 2.8 to 5.8 FTE.

During 2024-25 Home-Start welcomed 3 new trustees who bring skills and experience in social work, health visiting and business administration to the Board. Longer-serving trustees including former Chair Jenny Strachan (see Introduction) moved on. Long-time Financial Controller left to take up a financial role with Horsecross Arts in March 2025 and Tanyara Kerr joined the staff team in March 2025 as Finance and Business Officer.

We continued to prioritise engagement in networks and liaison with referring organisations from local NHS partners and third sector agencies such as Buttons and Bows; PKAVS; Perth Autism support and others, as well as other Home-Start schemes in Scotland, jointly making the case to Home-Start UK for a Scotland 'ambassador' role to help raise issues that are particular and specific to Scottish schemes.

Our team is concerned at the impact of public sector budget cuts on health-visiting capacity, which can result in families not seeing their health visitor for up to 12 months between baby's early weeks and 13-15 month review. The scope for issues to go undiagnosed in this context is significant. Reduced health visitor capacity also impacts health visitors' opportunity to refer families in need of support to the local third sector services such as Home-Start's.

Continuing public caution around volunteering remains a challenge which we are addressing by greater social media exposure about the personal benefit of giving peer support and by more regularly recruiting and training small groups of volunteers to harness their early enthusiasm. The feedback from those volunteers who join our services continues to be positive, both about the satisfaction in supporting young families, and about the support they receive from the organisation and the benefits to them as peer supporters.

Over the year, 87 volunteers helped to deliver our services, with all of them being familiar with the local scene and with demands of parenting. Volunteers' contribution, in homes, in groups, via social media and phone and text, sometimes 'out of hours', is critical to Home-Start's work. Over the year this represented over 2000 hours of volunteered time and activity to Home-Start and its service users.

Supporting delivery of our services is our small team of Coordinators, recruiting and training volunteers, providing them with ongoing support and supervision, processing referrals, overseeing matching of volunteers with families, coordinating our groups, carrying out reviews with families, managing monitoring and engaging in liaison and networking. Others on the staff team, managed by our Lead Coordinator, provide general administration, promotion, financial management and fundraising and support the Board.

We have achieved strong outcomes in our submissions to Home-Start UK's rolling programme of Quality Assurance topics. In addition, we have robust procedures in place to ensure that all of our mandatory policies are regularly reviewed and ratified in line with Home-Start UK's guidance.

A major focus during the latter half of the year was fundraising, with applications to charitable trusts for multi-year and single-year grants, re-tendering for Perth and Kinross Council's Family Support contract, and discussion with NHS Tayside around funding for Breast Buddies. Successful applications were made to the Garfield Weston Foundation, the Hugh Fraser Foundation, the Community Health and Wellbeing Fund, securing grants towards 2024-25 and future years' costs. A 'Funders Event' in Perth in November gave opportunity to explore scope for continuation funding via TNL Communities Fund, the Robertson Trust, among others.

HOME-START PERTH AND KINROSS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

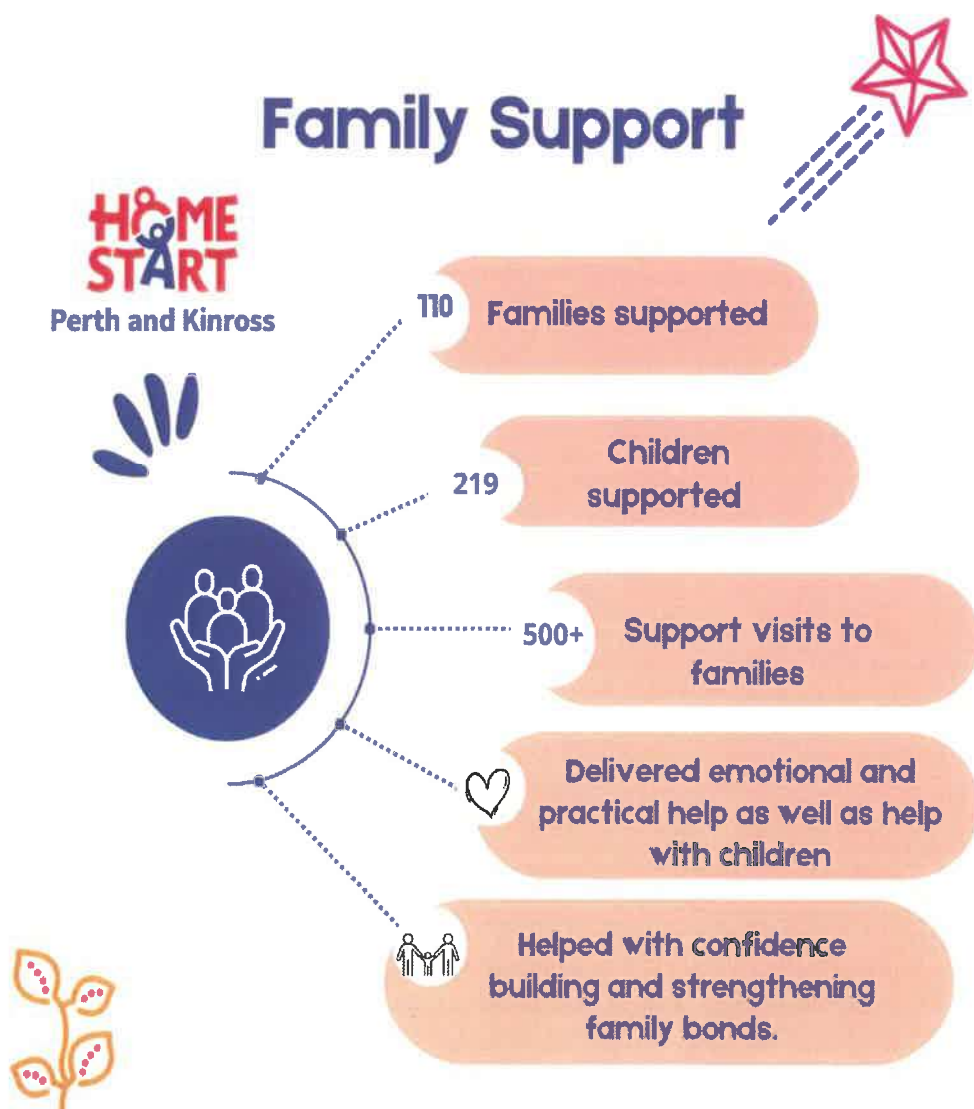
FOR THE YEAR ENDED 31 MARCH 2025

Following our September re-tender for PKC's contract for Family Support, pressures on Council budgets meant that decisions were delayed until early 2025, in turn causing uncertainty for Home-Start and its staff whose contracts relate to the contracted activities. We were very pleased to secure the contract for a further three years, subject to annual reviews, and look forward to continuing to deliver our Home Visiting service to families requiring support.

Funding for Breast Buddies has traditionally been awarded annually, sometimes uncomfortably near to the financial year end, bringing challenge for staff whose posts relate to the work and for Home-Start in retaining these staff members' skills and knowledge. We came close to losing a key staff member early in 2025 until NHS Tayside's confirmation of a three-year funding package (a first!) enabled retention of Jocelyn Smith's experience as Coordinator for the Breast Buddies service. A further post awaits confirmation by Perth and Kinross Council of roll-on funding.

HOME VISITING FAMILY SUPPORT

This year, our Home Visiting Support service has provided assistance to 110 families, positively impacting 219 children. Our aim is to empower families by offering support that is tailored to their unique needs. During our initial meeting with each family, we take the time to listen and understand the type of support they feel they need. Together, we then develop a set of individualised goals that guide our weekly support and ensure that the support provided is meaningful and effective for each family.



HOME-START PERTH AND KINROSS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Support within the home is provided on a one-to-one basis, primarily by one of our dedicated volunteers. In certain cases, staff may provide support until the family is ready to transition to volunteer support. We have offered a range of support this year, including practical, emotional, and parenting guidance.

Families can receive support for up to six months, with flexibility to extend this timeframe if necessary. Here's what some of our families have shared about their experiences:

Family FEEDBACK

Keep doing what you are doing. We are all blessed to have Homestart available to us.

FAMILY FEEDBACK

I appreciate the company and seeing my children bond well with our volunteer. I can't fault the support I've recieved.

HOME START
Perth and Kinross

FEEDBACK

Expectations were exceeded. My volunteer has gone over and above what I thoguht he would do and he feels like an extended member of our family.

HOLLY - HSPK MUM

HOME START
Perth and Kinross

"Having someone to talk to, who isn't someone close to me. I don't feel like I'm being judged."

Home Start Supported Mum

“

I think the support given is wonderful and everyone I've met through Home Start has been lovely and non judgemental

- Home Start Supported Mum

HOME START
Perth and Kinross

I'm starting to realise I'm not as bad as what I thought I was. There are people going through what I feel too. The support is amazing. Nothing needs improving.

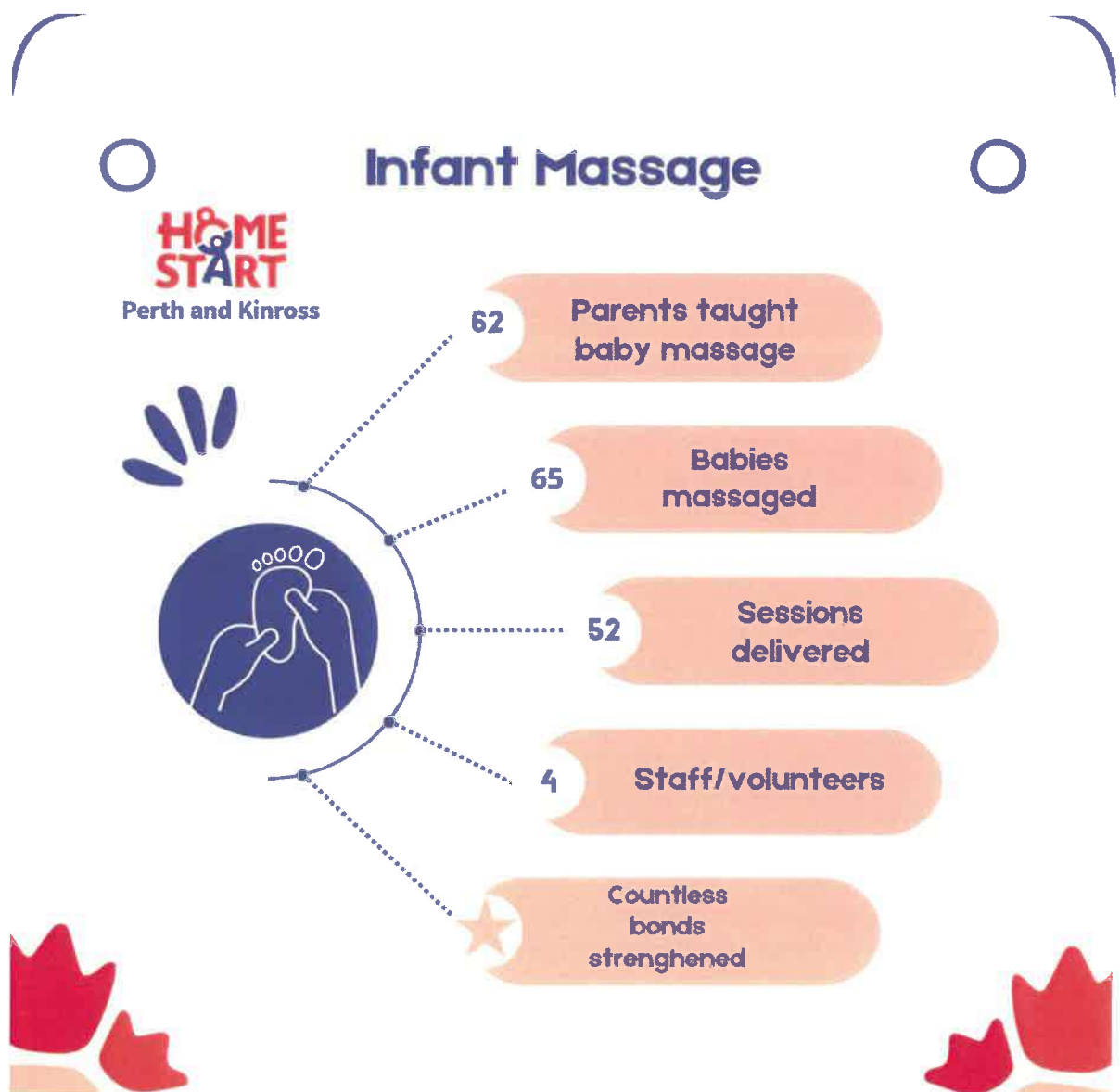
Home Start Supported Mum

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

INFANT MASSAGE

We have successfully trained 3 volunteers and 1 member of staff in the delivery of Infant Massage this year, through the Scottish School of Child and Baby Massage. This has allowed our partnership with Perth and Kinross Council to grow and support more families.

We delivered 35 group sessions and 17 1-1 sessions with families, to teach infant massage. This has allowed a total of 65 babies between the ages of 8 – 40 weeks, to experience the many benefits of infant massage.



We look forward to continuing to work in partnership with PKC to deliver these groups to families in local communities.

HOME-START PERTH AND KINROSS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Here are what some of our families have said about the Infant Massage groups:

Meeting other mums
and babies. Enjoyed
massaging and
bonding with my
baby
HOME START PK MUM

Learning massage
techniques has
been relaxing for
me, and it's been a
great opportunity to
meet other mums
HOME START PK MUM

**FEEL MUCH HAPPIER FOR
DEALING WITH HER COLIC.
THIS HAS BEEN A
BRILLIANT COURSE AND
WE HAVE REALLY ENJOYED
IT**
Home Start Perth
and Kinross Mum

BABY MESSAGE GROUP FEEDBACK

**HOME
START**
Perth and Kinross

"Thank you for the
opportunity to attend the
class, we both really
enjoyed it!"

"A content and happy
baby makes the whole
family content, relaxed
and happy"

"It made me feel less
alone, interacting with
other adults"

VOLUNTEERS

Volunteers truly are the lifeblood of our services. Without their dedication, delivering our full programme of peer support would be incredibly challenging.

Recruiting volunteers is always a challenge, and never more so than in the current cost of living climate, where many people have had to return to work or take on additional caring responsibilities. Despite these challenges, we're very fortunate to have been able to run four separate onboarding training sessions recently, helping us maintain a healthy number of volunteers. Of course, there's always room—and a real need—for more!



HOME-START PERTH AND KINROSS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Here are what some of our volunteers said about volunteering with us:



"I FEEL VERY PRIVILEGED TO BE ALLOWED TO BE A VOLUNTEER AND WHEN I SEE THE DIFFERENCE I MAKE TO MY FAMILY IT MAKES ME FEEL VERY HAPPY"

HOME START PERTH & KINROSS VOLUNTEER

The best thing about being a Homestart volunteer is having another strand in my life, it's another connection with others.

BARBARA
Home Start Perth and Kinross Volunteer



FEEDBACK

I have always had great support. Knowing I can get support by phone or email anytime is helpful. It's good meeting other volunteers at Coffee to see how everyone is doing. Everyone always looks happy and cheerful.

Home Start PK Volunteer

I know for a fact that one family in particular, who I had the privilege of working with, lives' were changed for the better following Homestart's involvement and I can't thank you enough for giving me the opportunity to work with them.

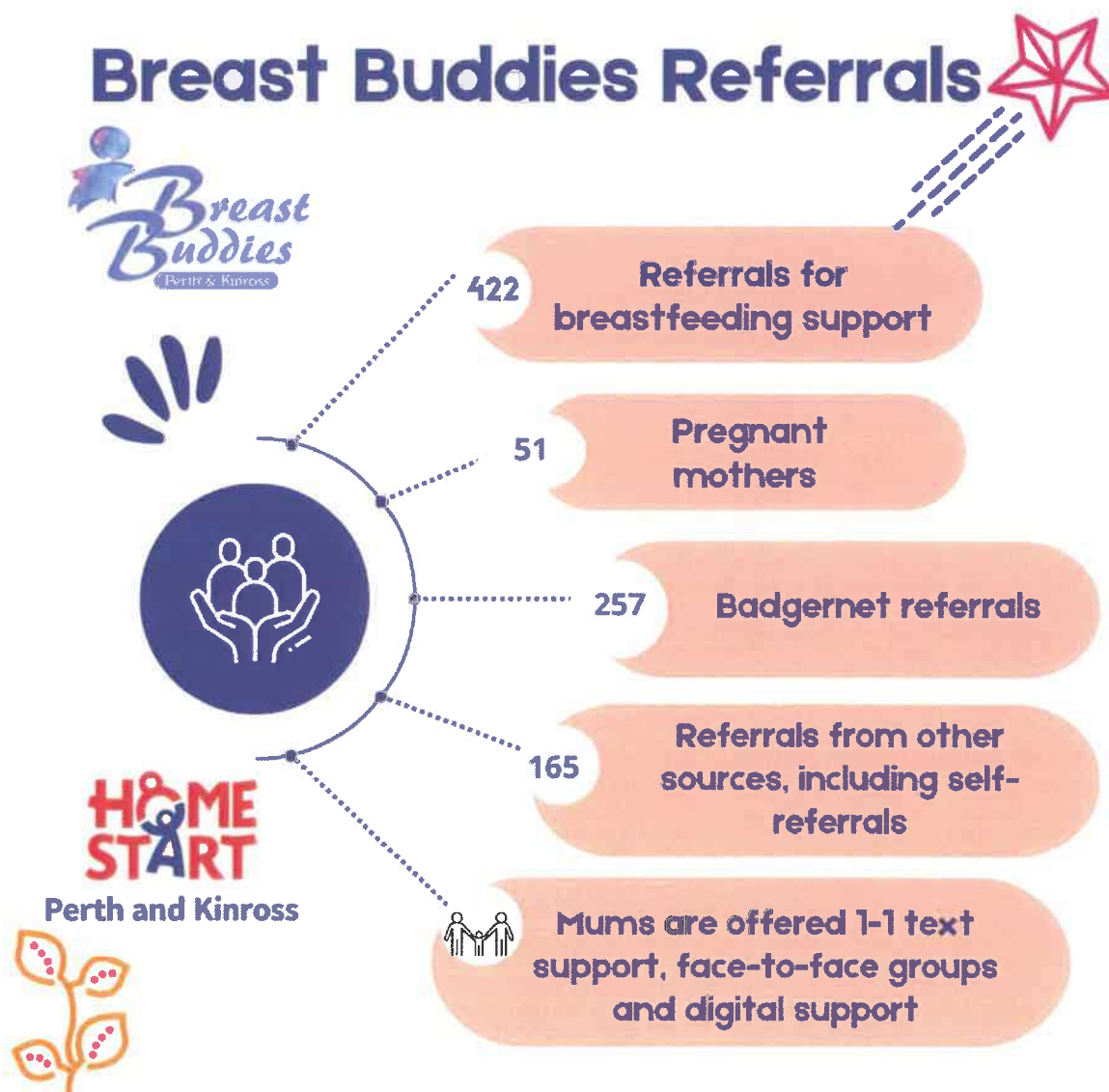
Home Start Perth and Kinross Volunteer

BREAST BUDDIES

Breast Buddies volunteers are mothers who have breastfed their own babies and have received breastfeeding peer supporter training. At the end of the financial year 2024/25 there were 41 trained volunteer peer supporters, providing approximately 850 hours of volunteering at face-to-face groups alone.

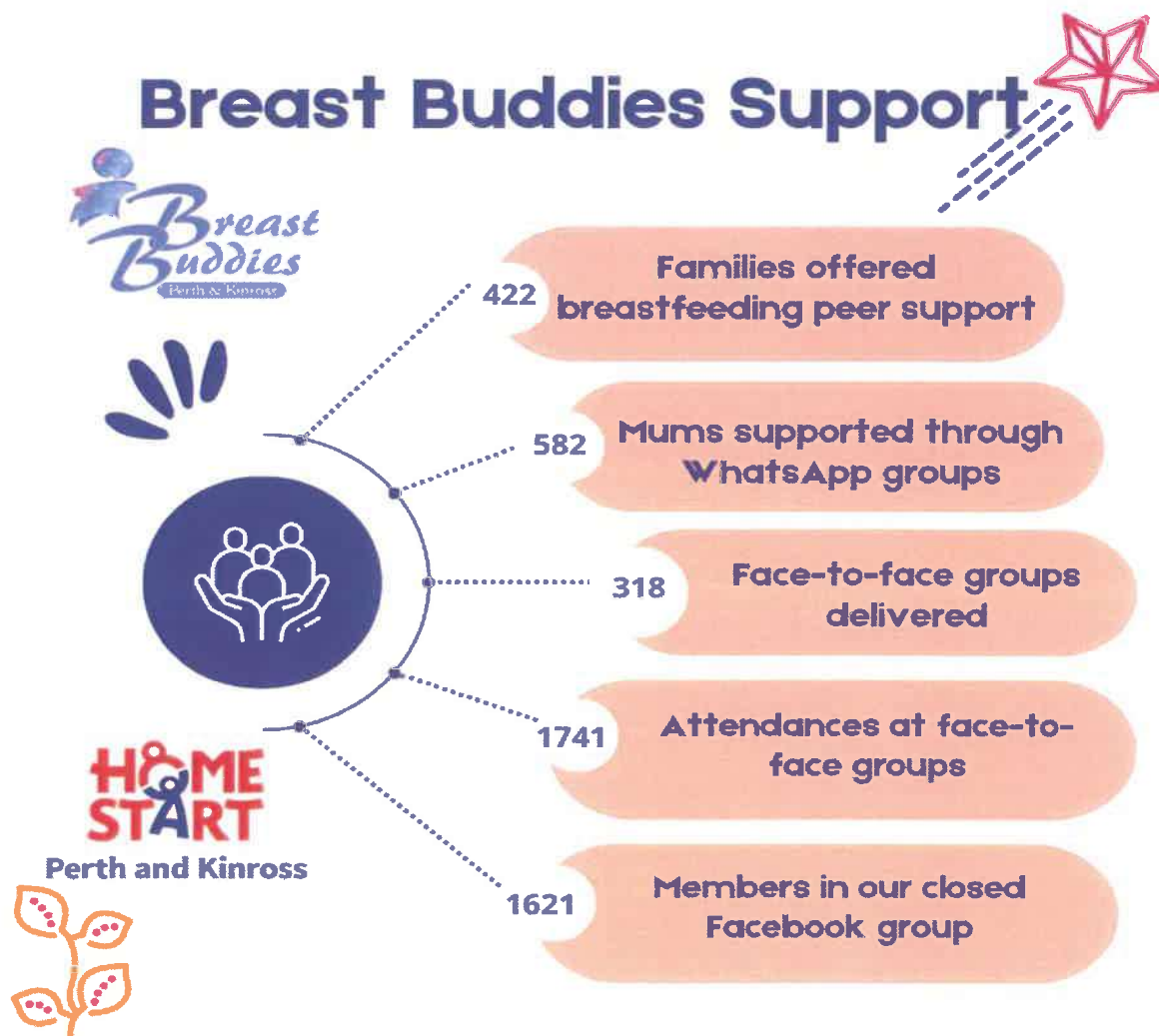


Referrals into Breast Buddies for breastfeeding mothers come from maternity services (Midwives, Infant Feeding Team, Maternity Care Assistants via Badgernet), Health Visitors, Family Nurses, GP practices and third sector organisations. Mothers can also self-refer into the service. This financial year, saw 422 referrals into Breast Buddies (257 from Badgernet and 165 from other referral sources). Of these referrals, 51 were antenatal.



There are 12 WhatsApp groups within Perth & Kinross (8 permanent groups relating to geographic localities within the region, 1 antenatal group, 1 Twins and multiples group, 1 Young Mums group and 1 Polish group). We are in the process of establishing a Neonatal WhatsApp group as well so that neonatal families can get support from Breastfeeding Peer Supporters with additional neonatal training and other mums who have shared neonatal experiences. The WhatsApp groups contain over 550 mothers participating, and peer supporters on hand to provide support. Mothers can socialise, seek the guidance and experience of other mothers, and receive evidence-based support with their challenges from trained peer supporters. There is also a Facebook page and an active private group which currently has over 1620 members.

There are 7 different weekly drop-in, face-to-face, breastfeeding support groups across Perth and Kinross, supporting up to 90 individual mothers per month (mean = 78, range 63-89). These groups are free to attend, and partners and older siblings are welcomed. We held 318 face-to-face groups this last financial year and saw a total number of 1741 visits across the year.



Feedback from families:

"Breast Buddies made me feel seen. I'm a young mum and I had no one around me who have had kids recently. I was getting all my information from Google, but it was so nice to talk to real people about it all. I wish I could still go but I work now, and I've moved... I've breastfed my child for nearly a year now and I'm so happy I've managed it with just the help of a few volunteers and other mums. Also learned lots about weaning and baby teeth through the group, so that's invaluable information I wouldn't know where to find otherwise. Going to the group helped my mental health so much as I went through a really tough time with anger ect, but having routine and giving and receiving support made me feel so much calmer and happier."

HOME START
Perth and Kinross

PERTH MUM

Breast Buddies
Perth & Kinross

Feedback

“Breast Buddies had a huge impact with my first, when I was experiencing severe pain and slow weight gain in my baby. With subsequent babies the more general support, reassurance and connection with other mums has built my confidence breastfeeding and resolved issues before they became significant problems...Probably the single most helpful, supportive and impactful source of support I've had across three babies.”

Perth & Kinross mum

HOME-START PERTH AND KINROSS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

"They were a huge help in the early days when I encountered a lot of pain and latch issues, the WhatsApp 1-1 peer support was invaluable. When I could then make it to group I was able to discuss any on going problems in person. We then encountered weight issues and again everyone was so supportive in person and on WhatsApp...I think it saved our breast feeding...[It's] an amazing service, has felt really supportive at various turns, no judgement, but feels just like you're being helped by friends"

PERTH & KINROSS MUM

Feedback

"Breast Buddies Kinross has been an amazing support to my son and myself by providing advice on a wide range of topics useful for new mums and a safe space for feeding as well as a place to meet new friends. The organisers are so supportive and put me in touch with experts in infant feeding when my baby was struggling with breast feeding when he was younger. Without their help I would have given up breastfeeding when my baby didn't gain weight but with perseverance he is now a contented 9 month old and still breastfeeding."

Kinross mum

Feedback from referrers:

Marianne White, Infant Feeding Advisor

"My current role is Infant feeding advisor within the hospital, however as we all know a feeding journey continues when families leave our postnatal wards. It is essential that new mothers have the support of their community, and it is with this strong community that feeding journeys continue to be successful. Every woman I see within our wards or my clinic I offer a referral to our Breast buddies service. Breast buddies provides one to one and group support to women and tailors messages for each family. The feedback we have had from women receiving the support is extremely positive. Each woman who volunteers as a breast buddies has had a feeding journey of their own, understands the challenges and also the benefits of breastfeeding and comes to work with kindness and compassion that cannot be bought."

Feedback

"Breast Buddies is such a valuable support for women and babies, women really benefit from having that local face to face peer support and meeting other new mums. Having the group in our midwife unit also provides easy access to support and women coming for ante natal appointments, it can give them an opportunity to meet some of the group. Women engage really well with the text message service, especially in the post natal period when care from midwifery has finished."

Lauren Cameron
Senior Charge Midwife,
NH5 Tayside

BREASTBUDDIES

"Breastbuddies P&K have provided a space and opportunity for many of my clients both past and present to receive some much-needed, valuable support and community. The feedback I have received from my clients, relating to this group, has always been so positive and I know has helped them to continue and thrive in their breastfeeding journey. Breastbuddies P&K are an excellent resource who have supported many women and families and will hopefully continue to do so for a long time to come."

Leah McWilliam, Family Nurse

"I have found Breast Buddies essential in supporting Mum's on my caseload in their breastfeeding journey. As a professional I found the process of referral in to the service streamlined and straightforward, workers within the service are approachable, professional, knowledgeable and happy to offer advice and support. Breast Buddies Whatsapp group and face to face groups are well utilised/ attended by the Breastfeeding mothers I work with and are described as fantastic opportunity for peer support by the local Breastfeeding community."

Louisa Blackburn, Health Visitor

HOME-START PERTH AND KINROSS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Feedback from Volunteers:



**Meet
BBPK Peer
Supporter**

Shannon

"I'm so excited to be training as a Peer Supporter with Breast Buddies. Breastfeeding my girls was so important to me and I loved doing so, however it wasn't without its challenges. I found support was a little hard to come by and advice was often outdated. Breast Buddies is an amazing service providing mums with encouragement, an ear when they need it and a point in the direction of good, up to date and reputable advice. I'm so excited to be able to give back a little bit of support, to mums that may come across similar problems as myself and to help them smash their breastfeeding goals."

**HOME
START**
Perth and Kinross

**Breast
Buddies**

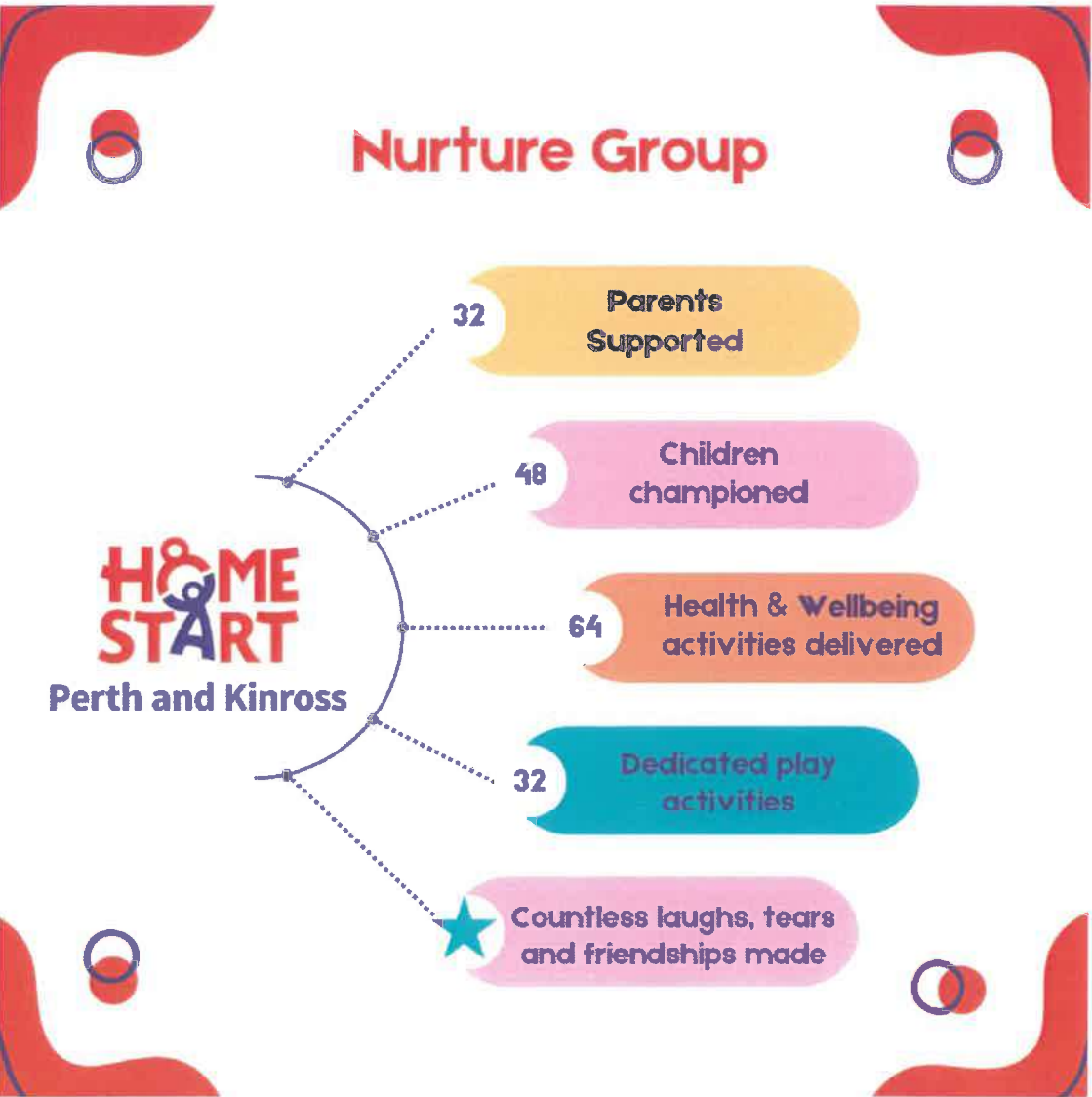
HOME-START PERTH AND KINROSS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

NURTURE GROUP

Nurture Group has become increasingly successful over the past year and is continuing to have a growing influence and positive impact on the support Home-Start provides in the community.

We have supported 32 parents and 48 children, delivering 64 health and wellbeing activities and 32 dedicated play activities.



We have continued to build on past achievements to be able to offer our Perth Nurture Group until 2026 and will also add an Auchterarder Nurture Group in summer 2025.

Here are what our families say about the group:

FEEDBACK

Nurture Group



**The group helped me
feel like a person again
and not just a mum**

**The group whatsapp helps
us stay connected
between groups**



**I really enjoyed the different
types of exercises and
trying things I would never
have thought of trying**

HOME-START PERTH AND KINROSS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The Trustees are satisfied that the work of Home-Start Perth and Kinross continued to benefit families with young children in the Perth and Kinross community, informing and empowering parents in dealing with many needs of parenthood, signposting them to wider services which they can access through other providers.

The organisation has maintained its 4-year projected budget and currently has several funding commitments through to early 2029. We fundraise consistently to secure the balance necessary to maintain services and develop these to meet changing circumstances and needs in the community. A strategic priority is to secure more multi-year agreements and so eliminate the unhelpful uncertainty of year-to-year support agreements.

The presentation of the accounts at 31 March 2025 shows net assets of £258,224, of which £29,781 relates to a net assets in Restricted Funds carried forward. The organisation held £228,443 in Unrestricted Funds, of which £146,870 has been transferred to the Designated Fund (see note below). Free reserves at 31 March 2025 stood at £81,573. The trustees will monitor the need to invest free reserves as the year progresses.

Home-Start Perth and Kinross's policy is to hold a minimum of 3 months' running costs, together with the total costs of winding up the charity should that be required, in the organisation's Designated Fund. The required figure is reviewed annually, most recently in March 2025. The level is detailed in notes accompanying the financial statements.

Funders and Donors over the year

Our appreciative thanks go to all the organisations and individual donors supporting our work over the year, namely:

Perth and Kinross Council (PKC)
NHS Tayside/Tayside Health Board
TNL (National Lottery) Communities Fund
The Robertson Trust
The Northwood Charitable Trust
The Garfield Weston Foundation
The Bank of Scotland Foundation Reach Fund
Perth and Kinross Community Mental Health and Wellbeing Fund Years 3 into 4
PKC Community Investment Fund
Auchterarder & District Community Trust
Russell Trust

And the following individuals for their generous support totalling £1,599:

DONR
Easy Fundraising
Just Giving
Perth Baptist Church
TKMAXX/Homesense
Kate Milliken – in memory of David John Milliken
S McIntyre-Sludden

HOME-START PERTH AND KINROSS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

At time of writing, Home-Start Perth and Kinross has solid funding for 2025/26, thanks to a range of funders in charitable and public sectors. Importantly, we have commitments from some funders including PKC, NHS Tayside and the Northwood and Gannochy Trusts, for a further 2 years, which gives a good basis to plan and on which to attract support from wider sources.

Spring surveys are planned to consult with our service users (families), volunteers and referrers, taking the pulse on a series of key questions about service impact, needs perhaps not being met, and how we could improve ahead.

Outcomes will feed into review and development of our new strategy as a collaboration between board and staff. We are determined to ensure our profile and funding base are fit for future needs and that these demonstrate the trust and reliance by public services as well as third sector partners in Home-Start Perth and Kinross.

Building on the success of our Nurture Group in Perth city, we will open a second Nurture Group in Auchterarder from August, to support families with young children in Strathearn. This will be funded mainly through a recent welcome award from the Hugh Fraser Foundation.

The Breast Buddies Dundee service will come under our supervision from 1 April following an invitation in early 2025 by NHS Tayside to take this over from Home-Start Dundee, which unfortunately had to close at the end of March 2025. Our Board and senior staff were keen to accept the invitation, having pioneered the Breast Buddies model in Perth and Kinross, and wanting to ensure a continued service for mums and infants in Dundee. A three-year funding offer from NHS Tayside along with a three-year grant from the Northwood Trust have enabled us to take on this new commitment. Sarah Ellis-Martin who coordinates the Dundee service, will join our staff team from 22 April, when Jocelyn Smith as Senior Breast Buddies Coordinator will take over day-to-day management of both Breast Buddies services.

We plan to recruit a Support Worker for our Breast Buddies service in Perth and Kinross during 2025.

In later spring we intend to relocate from the Gateway which has been our base since 2021, to self-contained space where we can run our volunteer trainings, hold group meetings, meet families, and accommodate the staff and board meetings.

Our financial management is now the role of Tanyara Kerr. We will extend our budget projection so as to encompass 5 years, including the current financial year, to aid fundraising activity.

We're proud to have been able to offer our staff and volunteers training across a wide range of important topics. This includes: First Aid; The Solihull Approach; Decider Skills; Child Protection; Gambling Awareness; Mental Health First Aid; Suicide Prevention.

These opportunities help build confidence, strengthen our service, and ensure everyone feels supported and well-equipped in their roles.

Along with other schemes in Scotland we look forward to working with Eliza Waye who has recently been appointed HS Scotland Coordination and Advocacy Lead within HSUK on important Scotland-relevant areas of work and contribution to HS UK strategy.

Liaison and networking particularly on Scottish trends in need and support will continue to be a priority, as will our fundraising activity for the years to 2028 in which some of our current funding awards will come to an end.

HOME-START PERTH AND KINROSS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Home-Start Perth and Kinross is a company limited by guarantee incorporated on 2 June 2004. First registered as a charity under the name Home-Start Perth on 23 June 1984, a change of name was made at 1 November 2020 to reflect the full geographic scope of the organisation's operations across the county. Home-Start Perth and Kinross is governed under Articles of Association adopted in December 2014. It is an affiliate of Home-Start UK.

Home-Start Perth and Kinross's statutory regulators are the Office of the Scottish Charity Regulator (OSCR) and Companies House. In the event of the company's being wound up, the serving trustees – who are also the only members of the organisation – would each be required to contribute up to £1. The Board maintains a risk register which identifies risks to the organisation and the processes which are in place or may be required to mitigate these.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Jenny Strachan	(Resigned 2 December 2024)
Timothy Kearns	(Resigned 11 June 2025)
Dorothy McDonald	(Resigned 27 October 2025)
Elaine Gray	(Resigned 24 February 2025)
William Thompson	(Resigned 29 July 2025)
Alexis Hone	(Appointed 17 July 2024)
Fenella Cowey	(Appointed 2 December 2024)
Jamie Wishart	(Appointed 24 February 2025)
H Archibald	(Appointed 25 September 2025)

The Board held 5 in-person meetings over the reporting period to 31 March 2025, in May, July, October and December of 2024 and in February 2025. These enabled trustees to maintain an overview of operations and working relationships in the context of strategy and to monitor financial, charitable, HR, child protection and GDPR matters, in some cases via trustees with specific responsibilities. 3 trustees resigned during the year and inductions were arranged in the autumn for the 3 new trustees joining over the period. All trustees undergo HSUK training and opportunities for wider trainings in governance were also promoted to the Board. Serving Chair, Jenny Strachan, stood down at the AGM on 2 December 2024 after seven years' involvement during which the organisation had grown, restructured, weathered Covid-19 and adjusted to new economic pressures on communities, charities and volunteering. Tim Kearns, stood down by rotation and was re-elected and appointed Chair at the AGM which also elected and welcomed Fenella Cowey as a trustee, and confirmed the election of Alex Hone who had been co-opted during the summer. Owing to fresh professional commitments, Treasurer Elaine Grey stood down from the Board in early 2025. Jamie Wishart was co-opted as a trustee at the Board's February meeting and the Board numbered six trustees as at 31 March.

Related parties

Home-Start Perth and Kinross's principal related party is Home-Start UK, the umbrella organisation for all Home-Start schemes in the UK, which levies an annual fee based on each scheme's latest reported annual income. This covers costs of central coordination of core procedure and mandatory policies, and all schemes' access to advice and discussion forums.

HOME-START PERTH AND KINROSS LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The Trustees' report was approved by the Board of Trustees.



.....
Helen Archibald
Trustee

Date: 4 DECEMBER 2025

HOME-START PERTH AND KINROSS LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME-START PERTH AND KINROSS LTD

I report on the financial statements of the for the year ended 31 March 2025, which are set out on pages 22 to 37.

Respective responsibilities of trustees and examiner

The charity trustees, who are also the directors of Home-Start Perth and Kinross Ltd for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The 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 financial statements 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



N. J. Morrison C.A.
Azets Audit Services

5 Whitefriars Crescent
Perth
PH2 0PA
United Kingdom

Dated: 14th December 2025

HOME-START PERTH AND KINROSS LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	147,203	147,249	294,452	84,326	162,518	246,844
Other trading activities	3	2,417	-	2,417	-	-	-
Investments	4	4,129	-	4,129	3,804	-	3,804
Total income		<u>153,749</u>	<u>147,249</u>	<u>300,998</u>	<u>88,130</u>	<u>162,518</u>	<u>250,648</u>
Expenditure on:							
Charitable activities	5	113,671	159,469	273,140	93,633	156,979	250,612
Total expenditure		<u>113,671</u>	<u>159,469</u>	<u>273,140</u>	<u>93,633</u>	<u>156,979</u>	<u>250,612</u>
Net income/(expenditure)		40,078	(12,220)	27,858	(5,503)	5,539	36
Transfers between funds		-	-	-	50,000	(50,000)	-
Net movement in funds	7	40,078	(12,220)	27,858	44,497	(44,461)	36
Reconciliation of funds:							
Fund balances at 1 April 2024		188,365	42,001	230,366	143,868	86,462	230,330
Fund balances at 31 March 2025		<u>228,443</u>	<u>29,781</u>	<u>258,224</u>	<u>188,365</u>	<u>42,001</u>	<u>230,366</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HOME-START PERTH AND KINROSS LTD

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		838		986
Current assets					
Debtors	12	5,593		23,168	
Cash at bank and in hand		265,876		216,188	
		271,469		239,356	
Creditors: amounts falling due within one year	13	(14,083)		(9,976)	
Net current assets			257,386		229,380
Total assets less current liabilities			258,224		230,366
Income funds					
Restricted funds	14		29,781		42,001
<u>Unrestricted funds</u>					
Designated funds	15	146,870		111,537	
General unrestricted funds		81,573		76,828	
			228,443		188,365
			258,224		230,366

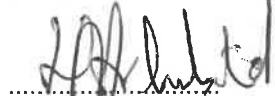
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 4 DECEMBER 2025



Helen Archibald
Trustee

Company registration number SC268665

HOME-START PERTH AND KINROSS LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Home-Start Perth and Kinross Ltd is a private company limited by guarantee incorporated in Scotland. The registered office is 5A Atholl Place, Perth, PH1 5ND.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The charity is a private company limited by guarantee and does not have a share capital. The extent of the liability of the members of the company, in accordance with the memorandum of association, is limited to a maximum of £1 per member. The company is also a registered charity and accordingly no liability to corporation tax arises on its income.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is included when receivable.

HOME-START PERTH AND KINROSS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	15% Reducing Balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Pension Costs

The charity does not operate its own pension scheme however does contribute to individual employees' personal plans. Contributions payable are charged to the Statement of Financial Activities in the year they are payable.

1.9 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

HOME-START PERTH AND KINROSS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

2 Donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	1,599	-	1,599	2,586	-	2,586
Grants Received	145,604	147,249	292,853	81,740	162,518	244,258
	<u>147,203</u>	<u>147,249</u>	<u>294,452</u>	<u>84,326</u>	<u>162,518</u>	<u>246,844</u>

HOME-START PERTH AND KINROSS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

2 Donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants receivable for core activities						
NHS Tayside	-	36,959	36,959	-	30,045	30,045
PKC Breast Buddies Group Worker	-	25,917	25,917	-	14,083	14,083
Gannochy Trust	-	-	-	-	30,000	30,000
Tayside Health Board	10,000	-	10,000	10,000	-	10,000
Dundee University - Student Placement	-	-	-	1,740	-	1,740
Perth and Kinross Council	40,604	-	40,604	50,000	-	50,000
PKAVS CWMH	-	-	-	-	15,000	15,000
Northwood Charitable Trust - grant for next year	20,000	-	20,000	20,000	-	20,000
TNL Community Fund	-	46,000	46,000	-	44,000	44,000
BOS Reach	-	24,890	24,890	-	24,890	24,890
Jimmie Cairncross Charitable Trust	-	-	-	-	1,500	1,500
Auchterarder and District Community Trust	-	-	-	-	1,000	1,000
Russell Trust	-	-	-	-	2,000	2,000
PKAVS CMHWF - Yr 4 (Nurture Group)	-	13,483	13,483	-	-	-
Robertson Trust	60,000	-	60,000	-	-	-
Garfield Weston	15,000	-	15,000	-	-	-
	<u>145,604</u>	<u>147,249</u>	<u>292,853</u>	<u>81,740</u>	<u>162,518</u>	<u>244,258</u>

HOME-START PERTH AND KINROSS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	2,417	-

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	4,129	3,804

HOME-START PERTH AND KINROSS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Staff Costs	96,857	129,003	225,860	82,140	121,569	203,709
Co-ordinators' Expenses	842	887	1,729	329	1,179	1,508
Volunteer Travel and Expenses	78	1,471	1,549	-	1,843	1,843
Volunteers' Support and Other Costs	-	786	786	-	737	737
Staff Training and Related Travel	29	4,532	4,561	-	932	932
Other Staff Costs	85	-	85	417	-	417
Baby/Infant Massage Costs	-	1,022	1,022	1,290	184	1,474
Breast Buddies Expenses	422	4,949	5,371	-	5,159	5,159
Nurture Group	-	3,861	3,861	-	3,591	3,591
HV Volunteers Training and Related Travel	-	-	-	12	127	139
Recruitment Expenses	339	-	339	150	-	150
Office Rent	1,914	4,054	5,968	3,834	3,428	7,262
Office Heat and Light	101	856	957	20	1,167	1,187
Office Stationery and Supplies	473	1,450	1,923	276	1,922	2,198
Postages	90	-	90	12	-	12
Telephone and Broadband	547	2,180	2,727	632	2,198	2,830
Advertising and Website	544	100	644	399	100	2,830
Fundraising Expenses	-	-	-	50	-	50
Family Support	289	-	289	403	-	403
Computer Costs and Maintenance	2,066	1,721	3,787	1,094	1,721	2,815
Committee and Other Meeting Costs	92	-	92	81	-	81
Home-Start UK Annual Fee	3,605	906	4,511	211	906	1,117
Charity Log	765	288	1,053	318	288	606
Memberships	530	-	530	369	-	369
Bank Charges	60	-	60	60	-	60
Insurance	1,069	692	1,761	146	692	838
Course of Preparation	154	-	154	121	-	121
	110,951	158,758	269,709	92,364	155,269	247,633
Share of governance costs (see note 6)	2,720	711	3,431	1,269	1,710	2,979
	113,671	159,469	273,140	93,633	156,979	250,612

HOME-START PERTH AND KINROSS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Analysis by fund						
Unrestricted funds	113,671	-	116,767	93,633	-	93,633
Restricted funds	-	159,469	159,469	-	156,979	156,979
	<u>113,671</u>	<u>159,469</u>	<u>276,236</u>	<u>93,633</u>	<u>156,979</u>	<u>250,612</u>

6 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>3,431</u>	<u>2,979</u>
Analysed between:		
Unrestricted funds	2,720	1,269
Restricted funds	<u>711</u>	<u>1,710</u>
	<u>3,431</u>	<u>2,979</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	<u>148</u>	<u>174</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Co-ordinator	5	5
Administrator	1	1
Financial Controller	1	1
Business Support	1	1
Lead Co-ordinator	<u>1</u>	<u>1</u>
Total	<u>9</u>	<u>9</u>

HOME-START PERTH AND KINROSS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Employees

Employment costs	2025 £	2024 £
Wages and salaries	225,860	203,709

During the year 2 (2024 - 2) employees formed the key management team and their total remuneration was £58,699 (2024 - £53,595).

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

10 Pension costs

The charity operates a non-contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £16,206 (2024 - £14,496). Contributions outstanding at the balance sheet date amounted to £57 (2024 - £nil).

11 Tangible fixed assets

	Computers £
Cost	
At 1 April 2024	1,618
At 31 March 2025	1,618
Depreciation and impairment	
At 1 April 2024	632
Depreciation charged in the year	148
At 31 March 2025	780
Carrying amount	
At 31 March 2025	838
At 31 March 2024	986

HOME-START PERTH AND KINROSS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	4,854	22,083
Other debtors	373	453
Prepayments and accrued income	366	632
	<u>5,593</u>	<u>23,168</u>

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	3,719	3,093
Trade creditors	7,375	1,034
Accruals and deferred income	2,989	5,849
	<u>14,083</u>	<u>9,976</u>

HOME-START PERTH AND KINROSS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2023 £	Movement in funds		Transfers £	Balance at 1 April 2024 £	Movement in funds		Balance at 31 March 2025 £
		Incoming resources £	Resources expended £			Incoming resources £	Resources expended £	
Gannochy Trust	-	30,000	(30,000)	-	-	-	-	-
NHS Tayside	-	30,045	(30,045)	-	-	36,959	(36,959)	-
PKC - CIF	11,775	-	(2,013)	-	9,762	-	(6,127)	3,635
Tay FM - Cash for Kids	316	-	(316)	-	-	-	-	-
Robertson Trust	30,000	-	-	(30,000)	-	-	-	-
The National Lottery Community Fund	-	44,000	(44,000)	-	-	46,000	(46,000)	-
HSUK - Emergency Grants	458	-	(52)	-	406	-	-	406
HSUK Caring for Families	689	-	(79)	-	610	-	-	610
Cattanach Trust	3,000	-	(3,000)	-	-	-	-	-
PKAVS – Community Wellbeing and Mental Health Fund	5,074	-	(5,074)	-	-	-	-	-
PKAVS – Community Wellbeing and Mental Health Fund - Year 3	-	15,000	(3,659)	-	11,341	-	(11,341)	-
PKC – Food Insecurity During Holiday Periods Fund	30	-	(30)	-	-	-	-	-
STV - Children Appeal	1,350	-	(1,350)	-	-	-	-	-
Northwood Charitable Trust	20,000	-	-	(20,000)	-	-	-	-
PKAVS - Community Wellbeing and Mental Health Fund – Nurture Group	13,770	-	(7,627)	-	6,143	-	(6,143)	-
Bank of Scotland Reach	-	24,890	(13,318)	-	11,572	24,890	(25,708)	10,754
PKC Breast Buddies Group Worker Peer Supporters	-	14,083	(12,741)	-	1,342	25,917	(24,224)	3,035
Jimmie Cairncross Charitable Trust	-	1,500	(1,500)	-	-	-	-	-
Auchterarder & District Community Trust	-	1,000	(583)	-	417	-	(417)	-
Russell Trust	-	2,000	(1,592)	-	408	-	(408)	-
PKAVS CWMH - Yr 4 - Nurture Group	-	-	-	-	-	13,483	(2,142)	11,341
	86,462	162,518	(156,979)	(50,000)	42,001	147,249	(159,469)	29,781

HOME-START PERTH AND KINROSS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Restricted funds

Purpose of restricted funds

Gannochy Trust

The funding was secured to contribute towards the running costs of Home-Start Perth and Kinross.

NHS Tayside

This funding has been received in order to improve the support and training available to the Perth and Kinross breastfeeding groups through the appointment of a peer support co-ordinator (PSC).

PKC - CIF Fund

This funding has been received in order to fund training for Breast Buddies volunteers to enhance and improve support currently provided/offered by the service.

Tay FM - Cash for Kids

This funding received to enable Home-Start to help to feed families through holidays.

The National Lottery Community Fund

This grant was awarded to help Home-Start Perth and Kinross continue to run their core provision of Home Visits and Breast Buddies throughout Perth and Kinross.

HSUK - Emergency Grants

Received in order to aid us with costs incurred relating to technology.

HSUK - Caring for Families

Received in order to aid us with costs incurred relating to technology.

Cattanach Trust

This funding has been awarded to help us put the Breast Buddies project on a firmer footing.

Perth and Kinross Communities Mental Health and Wellbeing Fund – Year 2

Grant awarded to fund a Nurture group in Perth providing an instructor led exercise programme, suitable for all participants of differing fitness levels. Our coordinators will offer other activities such as storytelling; budgeting tips; crafting.

Perth and Kinross Communities Mental Health and Wellbeing Fund – Year 3

Grant received to enable our family support coordinators to facilitate and provide early support to mothers suffering from a higher level of need than of volunteers are able to provide.

HOME-START PERTH AND KINROSS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Restricted funds

PKC – Food Insecurity During Holiday Periods Fund

This funding was received in order to alleviate food poverty in our supported families. This was achieved through the provision of shopping vouchers during holiday periods; a proportion was also used for the provision of a family day out including a picnic lunch.

STV Children's Appeal

This grant was received to enable us to provide support directly to our families who are experiencing real hardship, with food, heating and basic essentials.

Northwood Charitable Trust

The funding will contribute to overall costs of delivering 4 support services across Perth and Kinross. Coordinators will recruit, train, support and supervise peer volunteers who will support users in homes and group settings.

PKAVS – Community Wellbeing and Mental Health Fund - Nurture Group

Grant awarded to fund a Nurture group in Perth providing an instructor led exercise programme, suitable for all participants of differing fitness levels. Our coordinators will offer other activities such as storytelling; budgeting tips; crafting.

Bank of Scotland Reach Programme

This grant is towards funding towards a 21 hour coordinator post to enable us to sustain our current reach across the Perth and Kinross Community.

Perth and Kinross Council Breast Buddies Group Worker Peer Supporters Grant

This grant is to fund a Breast Buddies Group Worker to help co-ordinate our current Breast Buddies groups as well as co-ordinate the set up of 2 new support groups. The Group Worker also provides support and supervision to the Breast Buddies Peer Supporters.

Jimmie Cairncross Charitable Trust

This grant was awarded to enable us to purchase and set up 3 new laptops for our staff, as well as contributing towards our regular IT support costs.

Auchterarder & District Community Trust

This grant is towards funding to sustain a 21 hour coordinator post to enable us to continue our current reach across Perth and Kinross.

The Russell Trust

This grant is towards funding to sustain a 21 hour coordinator post to enable us to continue our current/extend our reach across Perth and Kinross.

PKAVS CWMH - Yr 4 - Nurture Group

Grant awarded to fund a Nurture group in Perth providing an instructor led exercise programme, suitable for all participants of differing fitness levels. Our coordinators will offer other activities such as storytelling; budgeting tips; crafting.

HOME-START PERTH AND KINROSS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Unrestricted funds

The income funds of the charity include the following general unrestricted funds:

	Balance at 1 April 2023 £	Movement in funds				Balance at 1 April 2024 £	Movement in funds				Balance at 31 March 2025 £
		Incoming resources £	Resources expended £	Transfers £	Gains and losses £		Incoming resources £	Resources expended £	Transfers £	Gains and losses £	
General Funds - Main	65,076	68,130	(43,633)	(12,745)	-	76,828	103,749	(113,671)	14,667	-	81,573
The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.											
Contingency Fund	78,792	-	-	12,745	-	91,537	-	-	5,333	-	96,870
Robertson Trust	-	-	(30,000)	30,000	-	-	30,000	-	-	-	30,000
Northwood Charitable Trust	-	20,000	(20,000)	20,000	-	20,000	20,000	-	(20,000)	-	20,000
	143,868	88,130	(93,633)	50,000	-	188,365	153,749	(113,671)	-	-	228,443

Contingency fund

The board considers it prudent to ring-fence an amount out of unrestricted funds to cover business contingency costs in the event of the charity ceasing to be a going concern. The Board prefer to view unrestricted funds after taking account of these costs to ensure they can always be covered.

Robertson Trust

This grant was secured to contribute towards the running costs of Home-Start Perth and Kinross - it is spent during the next financial year.

Northwood Charitable Trust

Funding has been awarded in order to help sustain our key services of home visiting and Breast Buddies – it is to be spent during the next financial year.

Transfers between funds

Due to the nature of the contingency fund this balance is variable depending on the position of the charity. This resulted in a transfer of £5,333 (2024 - £12,745) from general funds to the contingency fund. A transfer was also made during the year from Northwood Charitable Trust to general funds of £20,000 for funds received in advance in the previous year.

HOME-START PERTH AND KINROSS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	838	-	838
Current assets/(liabilities)	224,509	29,781	254,290
	<u>225,347</u>	<u>29,781</u>	<u>255,128</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	986	-	986
Current assets/(liabilities)	187,379	42,001	229,380
	<u>188,365</u>	<u>42,001</u>	<u>230,366</u>

17 Operating lease commitments

Lessee

At the reporting end date the had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	1,826	2,708
Between two and five years	-	3,111
	<u>1,826</u>	<u>5,819</u>

18 Related party transactions

The charity is affiliated to Home-Start UK to whom an affiliation fee is paid in return for various support services. The fee paid during the year was £4,511 (2024: £4,215).