

Home-Start Lorn
(A company limited by guarantee)

Trustees' Report & Financial Statements
for the year ended
31 March 2022

Company Registration Number – SC280866

Charity Registration Number – SC000783



Simmers & Co
Chartered Accountants
OBAN

Home-Start Lorn
(A company limited by guarantee)

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Home-Start Lorn
(A company limited by guarantee)

Legal and administrative information

Charity number SC000783

Company registration number SC280866

Business address 15 Lochside Street
Oban
PA34 4HP

Registered office 15 Lochside Street
Oban
PA34 4HP

Trustees	Mark Feinmann	
	Robert Clarke	
	Toril Franzen	
	Hema Sookur	
	Maria Laverty	
	Caroline Boyle	Appointed 19/04/21
	Helen Jordan	Resigned 31/07/22
	Elizabeth Carson	Resigned 08/12/21
	Sarah Stanley-Wright	Resigned 08/12/21

Secretary	Helen Jordan	Resigned 31/07/22
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Independant Examiner Jacqueline Hoey, CA
Simmers & Co
Albany Chambers
Albany Street
Oban
PA34 4AL

Bankers TSB Scotland
Airds Crescent
Oban

Home-Start Lorn
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Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2022

The trustees present their report and the financial statements for the year ended 31 March 2022. The trustees, who are also directors of Home-Start Lorn for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Legal & Administrative Status

The Organisation, incorporated on 1 March 2005, is a charitable company limited by Guarantee, with no share capital and registered as a Scottish Charity with H M Revenue & Customs. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Charity number SC000783 and Company number SC280866.

Organisational Structure

The company is managed by a board of up to 10 directors whose members are elected and co-opted in accordance with the Articles of Association. All members follow a set recruitment, induction, training and review programme as detailed in the recently revised Homestart National Handbook. This includes the standards and methods of practice, the code of conduct, the articles of association and the policies and procedures of the organisation. The office bearers include a Chair and a Treasurer. There is a Corporate Services sub-group for the Board, that meets quarterly, which oversees income and expenditure, performance, risk management and GDPR. Each member has responsibility for a service area, leading, on behalf of the Board and Service Manager on topics such as volunteering, child and adult protection, quality assurance, early intervention etc.

The Board meets 10 times a year: one annual strategic planning workshop; quarterly meetings to review the financial, performance and audit reports; four strategy workshops to which both volunteers and families are invited and a development workshop for members only. Members are appointed for a period of three years and must reapply thereafter.

Family Support

Volunteers are the core of our service and we are greatly indebted to all of the volunteers who give up their time to keep Homestart Lorn going and thank them for their continued commitment and support. All volunteers undertake an induction programme and regular training and support. A programme of quarterly appraisals with volunteers are undertaken by the Service Manager. In response to the increased demand for the service, a programme of group based support has been developed by the service. This has proved to be invaluable to families and now constitutes over 50% of the support that we offer.

Risk Management

The board of directors has conducted its own review of the major risks to which the company is exposed, in particular, those related to the operations and finances of the company, and are satisfied that systems are in place to mitigate those risks. The risk management strategy is annually reviewed to ensure that the needs of the company are still met.

Objectives and activities

The principal objective of the charity is to provide voluntary support, friendship and practical help to families with children under 5 in their own homes. Our primary focus is to work with families to mitigate against the effects of social isolation, to improve their mental health, to improve their attachment and resilience.

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Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2022

Achievements and performance

Home-Start Lorn continues to support families in North Argyll and Mull and in response to high demand has extended its service to families in the Lochgilphead area. A request to extend the service to the Helensburgh area was supported by the Board of Trustees and extensive consultation with the Royal Navy and Royal Marine Trust, Argyll and Bute Health and Social Care Partnership and the local Third Sector Interface has identified a resource to allow Home-Start Lorn to establish a service in the Lomond area in 2022/3.

The rescue plan developed by Homestart Lorn which included a framework for the recruitment of a new full time Service Manager, the identification of additional funding to allow for the recruitment of a part time development Officer and a full time Family Coordinator and a programme for the recruitment of several new Board members has been implemented in full and has resulted in a significant expansion of the service. Given the demand for the service consideration is being given to the recruitment of an additional Family Support Worker in 2022/3

Over 70 families are supported by the service, over 25 volunteers support families and at least 12 groups are available. In response to the revised Home-Start UK revised Handbook and the setting of targets for the service, revised policies and procedures have been implemented. A six week target for developing support plans for families continues to be met and despite increased demand for our service a waiting list has not been introduced. We have worked hard to rebuild the partnerships with referrers and other voluntary sector agencies and we have an effective programme of volunteer recruitment. Given the importance of the volunteer model of support to families, we are constantly reviewing our approach and support to volunteers.

We are well on the way to achieving our ambitious plans to recruit up to 40 volunteers and support up to 100 families either through direct support at home, through volunteer befriending, through direct and specialist support by Family Coordinators or through a diverse range of support groups for families. We are working with partners to ensure that we target specific areas of need such as perinatal mental health, learning disability, parenting support and digital interventions. We are confident that our expansion into the Lomond area will help us to focus the service we offer.

Funding of the service continues to be a significant pressure. The Corporate services sub-group has set a target of establishing a three year rolling income strategy which includes a robust reserves strategy. We are close to achieving this for 2022-2024.

We have worked hard to embed the service re-designs that occurred as a consequence of COVID. Staff have continued to work from home where appropriate, volunteers have been supporting families through remote working via phones and video links rather than home-visiting, meetings have taken place by the means of video technology and family support has been offered in new and innovative ways.

Our new database Charitylog that was purchased to replace the MESH system has been fully implemented. We now have a robust digital record of the support we offer to families and are able to provide regular reports on the progress of the service. Members have access to Charitylog and use the system to govern service delivery.

A robust programme to develop the competencies and capacities of both members and staff has been introduced. An appraisal system has been rolled out which is tied to training and performance.

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Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2022

Financial review

Reserves

The unrestricted funds amount to £88,467 (2021: £64,621), £2,387 of this is invested in fixed assets. The remaining £86,080 (2021: £62,319) represents the free reserves which are required for ongoing working capital and also the funding required for employers contractual obligations, including potential pension fund deficit.

All grants are recognised in full on receipt, irrespective of the period of the award in line with Charity income recognition set out in the Charities SORP (FRS102).

Income for the year to 31 March 2022 was £114,958 (2021 - £121,305) and expenditure £100,317 (2021 - £71,647) resulting in a surplus of £14,641 (2021 - £49,658). The total funds (unrestricted and restricted) at 31 March 2022 are £109,719 (2020 - £95,078).

We continue to work hard in researching and applying for new funding sources to supplement core funding from the National Lotteries Community Fund, (30k) for 2022/3. We have been successful in securing core grants for 2022/3 from R.S. MacDonald (£15,000) Cattanach (£15,000) the Bank of Scotland (£25,000) and Hugh Frazer (£4,000).

We have been successful in securing core grants from the Royal Navy and Royal Marine Charity (£50,000) and the Community Mental Health Foundation (£17,000) to extend our support to families in the Helensburgh and Lomond area in 2022/3.

Applications for additional core funding from the following funders are being prepared for submission in September 2022: Garfield Western £30,000; Awards for All £10,000; Beacon Lodge £10,000 Robertson £12,000; Maple Trust £5,000; Trust House £10,000; Ian Stewart £10,000).

In 2021/2 we received a number of smaller grants used to alleviate isolation and poverty and cover extra costs that have arisen due to COVID. We will continue to apply for these grants when they become available.

Statement of trustees' responsibilities

The trustees (who are also directors of Home-Start Lorn for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

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**Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2022**

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006, Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board

M Feinmann

M Feinmann (Aug 2, 2022 16:59 GMT+1)

Mark Feinmann
Director

Home-Start Lorn
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Independent examiner's report to the trustees on the unaudited financial statements of Home-Start Lorn.

I report on the accounts for the year ended 31 March 2022 set out on pages 2 to 17.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the 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 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
 - (a) proper accounting records are kept in accordance with section 44(1)(a) of the 2005 Act and Regulations 4 of the 2006 regulations; and
 - (b) accounts are prepared which agree with the accounting records, comply with the accounting records and comply with Regulation 8 of the 2006 regulations; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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Jacqueline Hoey
Chartered Accountant
Independent examiner
Simmers & Co
Albany Chambers
Albany Street
Oban
PA34 4AL
2 August 2022

Home-Start Lorn
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Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Income & endowments					
Donations and Legacies	2	87,458	27,500	114,958	119,542
Other trading activities	3	-	-	-	1,763
Total income		<u>87,458</u>	<u>27,500</u>	<u>114,958</u>	<u>121,305</u>
Expenditure					
Winter Fund - Poverty		-	5,923	5,923	3,260
COVID - Support to families		-	8	8	3,991
CBT project costs		-	540	540	-
Bookbug expenses		134	-	134	-
Family Support Group direct costs		703	-	703	-
Staff costs	6	73,311	-	73,311	51,612
Operating leases		5,077	-	5,077	4,240
Repairs & maintenance		2,054	-	2,054	50
Insurance		749	-	749	768
Motor and travelling expenses		1,286	992	2,278	809
Legal and professional fees		1,680	-	1,680	1,398
Communications and IT		1,104	-	1,104	647
Other office expenses		1,742	-	1,742	1,010
Amortisation and impairment		973	-	973	932
Advertising, literature, etc...		1,482	-	1,482	1,013
General expenses		688	-	688	105
Subscriptions		2,045	-	2,045	1,720
Bank charges		95	-	95	92
Total expenditure		<u>93,123</u>	<u>7,463</u>	<u>100,586</u>	<u>71,647</u>
Net income/(expenditure)		(5,665)	20,037	14,372	49,658
Transfers between funds		29,511	(29,511)	-	-
Net income/(expenditure) for the year		<u>23,846</u>	<u>(9,474)</u>	<u>14,372</u>	<u>49,658</u>
Reconciliation of funds:					
Total funds brought forward		64,621	30,457	95,078	45,420
Total funds carried forward		<u>88,467</u>	<u>20,983</u>	<u>109,450</u>	<u>95,078</u>

The notes on pages 10 to 17 form an integral part of these financial statements.

Home-Start Lorn
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Balance sheet
as at 31 March 2022

	Notes	£	2022	£	£	2021	£
Fixed assets							
Tangible assets	10			2,387			2,302
Current assets							
Debtors	11		1,347			2,211	
Cash at bank and in hand			115,608			92,064	
			<u>116,955</u>			<u>94,275</u>	
Creditors: amounts falling due within one year	12		(9,892)			(1,499)	
Net current assets				107,063			92,776
Net assets				<u>109,450</u>			<u>95,078</u>
Funds	13						
Restricted income funds				20,983			30,457
Unrestricted income funds				88,467			64,621
Total funds				<u>109,450</u>			<u>95,078</u>

The Balance Sheet continues on the following page.

The notes on pages 10 to 17 form an integral part of these financial statements.

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Balance sheet (continued)

Trustees statements required by the Companies Act 2006
for the year ended 31 March 2022

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2022.
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the FRS 102 "Financial Reporting Standard applicable in the UK and the Republic of Ireland".

The financial statements were approved by the board on 2 August 2022 and signed on its behalf by



M Feinmann (Aug 2, 2022 16:59 GMT+1)

Mark Feinmann
Director

The notes on pages 10 to 17 form an integral part of these financial statements.

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Notes to financial statements
for the year ended 31 March 2022

General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 15 Lochside Street, Oban, PA34 4HP.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

I. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

I.1. Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

I.2. Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

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. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

I.3. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

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**Notes to financial statements
for the year ended 31 March 2022**

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 33% straight line

1.5. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

1.7. Judgments and key sources of estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

1.8. Going concern

There are no material uncertainties about the charity's ability to continue.

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Notes to financial statements
for the year ended 31 March 2022

2. Donations and legacies

	Unrestricted funds £	Restricted funds £	2022 Total £
Donations	958	-	958
Argyll & Bute Council	-	15,000	15,000
Roberston Trust	-	-	-
Big Lottery	30,000	-	30,000
Winter Fund	-	7,000	7,000
Homestart UK	-	5,500	5,500
Corra grant	-	-	-
Henry Smith	30,000	-	30,000
Bank of Scotland Foundation	-	-	-
Cal Mac	-	-	-
William Grant Foundation	22,500	-	22,500
Hugh Fraser Foundation	4,000	-	4,000
	<u>87,458</u>	<u>27,500</u>	<u>114,958</u>

	Unrestricted funds £	Restricted funds £	2020 Total £
<i>Donations</i>	<i>2,092</i>	<i>-</i>	<i>2,092</i>
<i>Argyll & Bute Council</i>	<i>15,000</i>	<i>-</i>	<i>15,000</i>
<i>Roberston Trust</i>	<i>12,000</i>	<i>-</i>	<i>12,000</i>
<i>Homestart UK</i>	<i>-</i>	<i>7,000</i>	<i>7,000</i>
<i>Corra grant</i>	<i>-</i>	<i>4,000</i>	<i>4,000</i>
<i>Henry Smith</i>	<i>30,000</i>	<i>-</i>	<i>30,000</i>
<i>Bank of Scotland Foundation</i>	<i>-</i>	<i>25,000</i>	<i>25,000</i>
<i>Cal Mac</i>	<i>-</i>	<i>1,950</i>	<i>1,950</i>
<i>William Grant Foundation</i>	<i>22,500</i>	<i>-</i>	<i>22,500</i>
	<u>81,592</u>	<u>37,950</u>	<u>119,542</u>

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Notes to financial statements
for the year ended 31 March 2022

3. Other trading activities	2022 Total £	2021 Total £
Fundraising events	-	1,763
	-	1,763
All income from other trading activities was unrestricted in 2021.		
4. Net income for the year	2022 £	2021 £
Net income is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	973	932
5. Independent examination fees	2022 Total £	2021 Total £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,200	942
Payroll services	480	456
	1,680	1,398
6. Employees		
Employment costs	2022 £	2021 £
Wages and salaries	70,141	48,816
Social security costs	745	-
Pension costs	2,425	2,796
	73,311	51,612

No employee received emoluments of more than £60,000 (2021: None).

Number of employees

The average monthly numbers of employees during the year, calculated on head count, was as follows:

2022 Number	2021 Number
5	4

Trustees & Key Personnel

The total cost of remuneration and benefits paid to trustees and key management personnel was £26,042 (2021: £30,092).

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Notes to financial statements
for the year ended 31 March 2022

7. Trustees' emoluments

The directors neither received nor waived any emoluments. No expenses were paid to directors in the year.

8. Pension costs

The company operates a defined contribution pension scheme. The scheme and its assets are held by The Pension Trust. The pension charge represents contributions due from the company and are detailed below:

	2022	2021
	£	£
Pension charge	2,425	2,796
	<u> </u>	<u> </u>

9. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 2010. Accordingly, there is no taxation charge in these accounts.

10. Tangible fixed assets	Fixtures, fittings and equipment	Total
	£	£
Cost		
At 1 April 2021	5,091	5,091
Additions	1,058	1,058
	<u>6,149</u>	<u>6,149</u>
At 31 March 2022	<u>6,149</u>	<u>6,149</u>
Depreciation		
At 1 April 2021	2,789	2,789
Charge for the year	973	973
	<u>3,762</u>	<u>3,762</u>
At 31 March 2022	<u>3,762</u>	<u>3,762</u>
Net book values		
At 31 March 2022	<u>2,387</u>	<u>2,387</u>
At 31 March 2021	<u>2,302</u>	<u>2,302</u>

11. Debtors	2022	2021
	£	£
Other debtors	1,347	2,211
	<u> </u>	<u> </u>

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Notes to financial statements
for the year ended 31 March 2022

12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxes and social security	5,384	-
Accruals and deferred income	4,508	1,499
	<u>9,892</u>	<u>1,499</u>

13. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 March 2022 as represented by:			
Tangible fixed assets	2,387	-	2,387
Current assets	95,972	20,983	116,955
Current liabilities	(9,892)	-	(9,892)
	<u>88,467</u>	<u>20,983</u>	<u>109,450</u>

14. Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General unrestricted funds	64,621	87,458	(93,123)	29,511	88,467

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Notes to financial statements
for the year ended 31 March 2022

15. Restricted funds	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Bumps to Bundles	750	-	-	-	750
COVID Funding	1,009	-	(1,000)	(9)	-
Home Start UK Lonliness Grant	2,000	3,000	-	(5,000)	-
Winter Fund Grant	740	7,000	(5,923)	(494)	1,323
Bank of Scotland Foundation	24,008	-	-	(24,008)	-
Cal Mac Community Fund	1,950	-	(540)	-	1,410
Homestart UK - Feasibility	-	2,500	-	-	2,500
Argyll & Bute 3rd Sector	-	15,000	-	-	15,000
	<u>30,457</u>	<u>27,500</u>	<u>(7,463)</u>	<u>(29,511)</u>	<u>20,983</u>

Purposes of restricted funds

Bumps to Bundles

NHS Highland provided a grant in the 2020 financial year to help set this service up. The service is to provide assistance to pregnant mothers through to birth. There has still been no activity on this project, to date, and it is hoped that we will provide this in the future.

COVID Funding

Last year received grant funding from both Home Start UK and The Corra Foundation to cover additional costs incurred connecting with families and providing support in different ways due to the impact of COVID, a balance was carried forward and spent during this financial year.

Home Start UK Lonliness Grant

This grant was received via HSUK from the Scottish Government, to provide support families struggling with loneliness and isolations.

Winter Fund Grant

Grant funding was received from The STV Appeal and Corra Foundation to alleviate poverty by providing food and fuel vouchers to families in need.

Bank of Scotland Foundation

Funding was awarded from the foundation to assist with the costs of salaries and rent. This was released to general funds to cover a portion these costs incurred during the year.

Cal Mac Community Fund

The Cal Mac Community Fund awarded a grant to help with a project in making CBT available to your parents and carers.

Homestart UK - Feasibility

Homestart UK awarded funding for Strategy & Planning support, this was to allow the board to look further into the possibility of expansion in the Argyll & Bute area

Argyll & Bute 3rd Sector

Monies has been received through the Community Mental Healthy and Well Being Fund to extend the Homestart service to families living in the Helensburgh area. This project will start in the next financial year.

16. Related party transactions

There were no related party transactions in the year (2021:nil).

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Notes to financial statements
for the year ended 31 March 2022

17. Controlling interest

The company is controlled by its members.

18. Company limited by guarantee

Home-Start Lorn is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.