

Company Number: SC229797

HOME LINK FAMILY SUPPORT
DIRECTORS' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2007

Scottish Charity Number: SC001360

HOME LINK FAMILY SUPPORT

(A Company Limited by Guarantee and not having a Share Capital)

| CONTENTS | PAGE |
|---|-------------|
| DIRECTORS' REPORT | 1 - 4 |
| STATEMENT OF DIRECTORS' RESPONSIBILITIES | 5 |
| INDEPENDENT AUDITORS' REPORT | 6 - 7 |
| STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME & EXPENDITURE ACCOUNT) | 8 |
| BALANCE SHEET | 9 |
| NOTES TO THE FINANCIAL STATEMENTS | 10 - 16 |

HOME LINK FAMILY SUPPORT

(A Company Limited by Guarantee and not having a Share Capital)

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31ST MARCH 2007

The Directors present their Report with the Accounts of the Company for the year ended 31st March 2007. The Directors have adopted the provisions of the Statement of Recommended Practice (revised 2005) "Accounting and Reporting by Charities" in preparing the Annual Report and Financial Statements of the Company.

LEGAL AND ADMINISTRATIVE INFORMATION

Directors, Office Bearers, etc

Company Registration Number SC 229797

Directors

Mr. S. Watson (Chair)
Miss S. Newman (Treasurer)
Mrs. L. Marr (appointed 27/4/06)
Mrs. J. Connaway
Mr. G. Sugden (appointed 27/4/06)
Mrs. F. Stuart
Mrs. C. Brown (resigned Jan 07)
Mrs. R. Haswell (resigned Nov 06)
Mrs. S. Cumming (resigned Nov 06)

Miss B Calder resigned as treasurer and was replaced by Miss S Newman in November 2006.

Mrs. C. Brown, Mrs. R. Haswell and Mrs. S. Cumming resigned during the year.

Company Secretary Ms. W. Tavendale

Chief Executive Officer Mr. L. Lehmann

Registered Office Unit 5
Abbeymount Techbase
2 Easter Road
Edinburgh
EH7 4AN

Bankers The Bank of Scotland
20/22 Shandwick Place
Edinburgh
EH1 2DH

Standard Life Bank
30 Lothian Road
Edinburgh
EH1 2DH

Auditors PKF (UK) LLP
17 Rothesay Place
Edinburgh
EH3 7SQ

HOME LINK FAMILY SUPPORT
REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31ST MARCH 2007

STRUCTURE, GOVERNANCE AND MANAGEMENT

Incorporation

The Company was incorporated on 28th March 2002 and is limited by guarantee.

Charitable status

The Company is recognised as a charity for tax purposes. Its Scottish Charity Number is SC001360.

Risk Management

The Directors actively review the major risks which the Company faces on a regular basis and have established policies to mitigate these.

Directors

The Directors who held office during the year are shown on page 1.

The Board of Directors and other interested individuals comprises the members of the Company. The minimum number of Directors is six and the maximum twelve. Admission to membership is at the discretion of the Board.

Directors are appointed for an initial period of three years, after which time they may be re-elected for one further three year term. At the end of the second term they must retire for at least one year. Directors appointed between Annual General Meetings must seek election for an initial term at the following Annual General Meeting.

Home Link's work is focused on vulnerable young children, and as such the Directors seek to ensure that the needs of such children are appropriately reflected through the inclusion on the Board of individuals with a social work background. Business, legal and human resources skills are also represented on the Board. Home Link maintains a 'Person Specification', detailing both the 'essential' and the 'desirable' qualities sought in Board members. New Board members are not required to meet all of the 'desirable' specifications, but the specifications must be represented by the Board as a whole.

New Board members are invited to a Board induction, lasting around half a day, to familiarise themselves with the charity and the context in which it operates. These inductions are led jointly by the Chair of the Board and the Manager of the charity and cover:

- The obligations of Board members;
- The main documents which set out the operational framework of the charity, including the Memorandum and Articles;
- Resourcing and the current financial position as set out in the latest published accounts; and
- Future plans and objectives.

The Directors meet four to six times each year and decisions are made on a majority vote of those present.

Day to day management of the company is delegated to the Manager, Mr L. Lehmann.

HOME LINK FAMILY SUPPORT

REPORT OF THE DIRECTORS (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

OBJECTIVES AND ACTIVITIES

Objectives

The Company's objectives are:

- to educate the general public as to the needs of parents and children under five; and
- to encourage the development of, and to support, schemes set up in order to alleviate disadvantage in families with young children.

The objectives of the Company are met by providing good quality personal and group support to families with young children who are under stress or experiencing difficulties. The Company affords opportunities to members of the public to become involved in caring for other members of their community. Home Link currently provides befriending services in South West Edinburgh, South East Edinburgh and Midlothian.

The objects of the Company are wholly charitable.

Principal Activities

The principal activity of the Company has been the support of parents and young children in accordance with its Memorandum and Articles of Association. The broader aims of the Company are detailed above.

The aims of the Company are met by providing good quality personal and group support to families with young children who are under stress and experiencing difficulties. It affords opportunities to members of the public to become involved in caring for other members of their community.

ACHIEVEMENTS AND PERFORMANCE

Performance

In 2006-07, with 61 befrienders, 8 family support workers and 4 project workers, the Company provided support to: 113 families; 252 children (140 under-five, 112 over-five); and 158 adults (47 men, 111 women). The families to whom support was provided were facing a range of stresses and difficulties, including drug or alcohol addiction, illness, disability, mental and emotional health issues, domestic violence and parenting skills issues.

The Company began a two year pilot of therapeutic family work, which means working in partnership with the Integration teams in Midlothian to provide additional support for families by helping them examine the whole system in which the families are involved. Additional support was also provided to families through a mixture of personal development and informal creative group work.

The Company successfully completed two national accreditation programs: Investors in People, and the Befriending Network Scotland and Scottish Mentoring Network Approved Provider Standards. The Approved Provider Standards is a new initiative and the Company was one of a select group of organisations that was invited to take part.

Donations in Kind

The Company is largely dependent for its work on the services of unpaid volunteers. The value to the Company of their time cannot be quantified but it is greatly appreciated.

HOME LINK FAMILY SUPPORT

REPORT OF THE DIRECTORS (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

PLANS FOR THE FUTURE

The Company plans to continue the activities outlined above in forthcoming years, subject to satisfactory funding arrangements. We are seeking to stabilise our funding arrangements, by seeking service level agreements in Edinburgh as well as extending the one we have in Midlothian. We are also looking to further strengthen the successful posts of our volunteer recruitment officer and our befriender development officer. We are also looking to strengthen our core support team by recruiting a development worker who will help consolidate and support our future development as an organisation. This will leave us well placed to expand to meet the unmet needs in other areas of Edinburgh and the Lothians.

FINANCIAL REVIEW

The company has made a deficit of £5,416 (2006: surplus £8,298) in the year. During the year expenditure outpaced income as a result of the company growing and developing its activities as described in the performance section. The Directors are satisfied with the progress made in the year.

The organisation is principally funded by grant income from local councils and other voluntary organisations.

Reserves Policy

The Directors consider that reserves of approximately three months' running costs should be maintained. Their aim is to build up reserves of approximately £40,000 over the coming years.

The Company's unrestricted reserves as at 31 March 2007 were £15,190 (2006:£14,539).

AUDITORS

It is the director's assessment that there is no relevant audit information which the auditors have not been made aware of and they have taken all necessary steps to ensure that the auditors have been made aware of all relevant audit information.

PKF (UK) LLP is eligible for re-appointment as auditor to the company and a resolution proposing its re-appointment will be proposed at the AGM.

SMALL COMPANY EXEMPTION

This report has been prepared taking advantage of special exemption applicable to small companies as conferred by Part VII of the Companies Act 1985.

BY ORDER OF THE BOARD

Wendy Tavendale
Company Secretary

HOME LINK FAMILY SUPPORT

REPORT OF THE DIRECTORS (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company and charity law requires the directors to prepare financial statements for each financial year. Under that law the directors are required to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity, including its income and expenditure, for that period. In preparing these financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the requirements of the Companies Act 1985 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements and other information included in annual reports may differ from legislation in other jurisdictions.

INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS AND MEMBERS

OF HOME LINK FAMILY SUPPORT

FOR THE YEAR ENDED 31ST MARCH 2007

We have audited the financial statements of Home Link Family Support for the year ended 31 March 2007 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charity's members, as a body, in accordance with section 235 of the Companies Act 1985 and to the charity's directors, as a body in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's directors, as a body, for our audit work, for this report, or for the opinions we have formed.

This report is made in respect of an audit carried out in accordance with the Companies Act 1985 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

Respective responsibilities of directors and auditors

The responsibilities of the directors for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom accounting standards ('United Kingdom Generally Accepted Accounting Practice') are set out in the statement of directors' responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with the Companies Act 1985 and comply with the requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006. We also report to you whether in our opinion the information given in the directors' report is consistent with the financial statements.

In addition we report to you if, in our opinion, the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions is not disclosed.

We read other information contained in the annual report and consider whether it is consistent with the audited financial statements. The other information comprises only the trustees' report. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS AND MEMBERS

OF HOME LINK FAMILY SUPPORT

FOR THE YEAR ENDED 31ST MARCH 2007

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31 March 2007 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and comply with the requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006;
- the information given in the directors' report is consistent with the financial statements.

PKF (UK) LLP
Registered Auditors
Edinburgh, UK

1 October 2007

HOME LINK FAMILY SUPPORT
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2007

| | <u>Note</u> | <u>Unrestricted Funds</u> | <u>Restricted Funds</u> | <u>Total Funds</u> | <u>31 March 2006 Total Funds £</u> |
|--|-------------|-------------------------------|-----------------------------|------------------------|--|
| | | £ | £ | £ | £ |
| Incoming Resources | 2 | | | | |
| Incoming Resources from Generated Funds | | | | | |
| Voluntary Income | | 25,808 | - | 25,808 | 20,310 |
| Investment Income | | 1,385 | - | 1,385 | 1,044 |
| Incoming Resources from Charitable Activities | | | | | |
| Family Support | | 73,454 | 71,716 | 145,170 | 152,432 |
| Total Incoming Resources | | <u>100,647</u> | <u>71,716</u> | <u>172,363</u> | <u>173,786</u> |
| Resources Expended | 3 | | | | |
| Charitable Activities | | | | | |
| Family Support | | (81,295) | (93,723) | (175,018) | (163,148) |
| Governance costs | | (2,761) | - | (2,761) | (2,340) |
| Total Resources Expended | | <u>(84,056)</u> | <u>(93,723)</u> | <u>(177,779)</u> | <u>(165,488)</u> |
| Net (Outgoing) Incoming Resources | 5 | 16,591 | (22,007) | (5,416) | 8,298 |
| Gross Transfers Between Funds | | (15,940) | 15,940 | - | - |
| | | 651 | (6,067) | (5,416) | 8,298 |
| Funds Brought Forward | | <u>14,539</u> | <u>10,877</u> | <u>25,416</u> | <u>17,118</u> |
| Funds Carried Forward | | <u>15,190</u> | <u>4,810</u> | <u>20,000</u> | <u>25,416</u> |

All amounts relate to continuing operations.

HOME LINK FAMILY SUPPORT

BALANCE SHEET

AS AT 31ST MARCH 2007

| | <u>Note</u> | <u>2007</u> | <u>2006</u> |
|---|-------------|---------------|---------------|
| | | £ | £ |
| <u>FIXED ASSETS</u> | | | |
| Tangible Assets | 9 | 2,619 | 3,119 |
| <u>CURRENT ASSETS</u> | | | |
| Accrued income – grants | | 5,000 | 248 |
| Prepayments | | 227 | 224 |
| Cash at Bank and in Hand | | 37,197 | 33,615 |
| | | <u>42,424</u> | <u>34,087</u> |
| <u>CREDITORS</u> | | | |
| Amounts falling due within one year | 10 | <u>25,043</u> | <u>11,790</u> |
| <u>NET CURRENT ASSETS</u> | | 17,381 | 22,297 |
| <u>TOTAL ASSETS LESS CURRENT LIABILITIES</u> | | <u>20,000</u> | <u>25,416</u> |
| <u>FUNDS</u> | | | |
| Unrestricted Funds | 12 | 15,190 | 14,539 |
| Restricted Funds | 13 | 4,810 | 10,877 |
| | | <u>20,000</u> | <u>25,416</u> |

The Financial Statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies.

Approved and authorised for issue by the Board of Directors on 24.09.07 and signed on its behalf by:-

Scott Watson
Chairman

HOME LINK FAMILY SUPPORT

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2007

1. ACCOUNTING POLICIES

(a) Basis of preparation of financial statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2005) and the Statement of Recommended Practice (revised 2005) "Accounting and Reporting by Charities."

(b) Incoming Resources

Incoming resources comprise income receivable by the Company in the furtherance of its objects. Grant income is recognised when the conditions attached to them have been fulfilled.

Capital grants and donations are allocated to a combined Restricted Fund against which the depreciation of the asset concerned is charged.

Grants received in advance are treated as deferred income.

(c) Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities or funds has been charged to those activities. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with use of these resources.

Governance costs are charged directly and include External Audit Fees and Board Expenses.

(d) Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation.
Fixed assets below £500 are not capitalised.

Depreciation is calculated to write down the cost of all tangible fixed assets over their expected useful economic lives. The rates generally applicable are:-

| | |
|------------------|------------------------------|
| Office Equipment | 25% on a straight line basis |
|------------------|------------------------------|

Fixed assets are reviewed annually to ensure that their balance sheet value does not exceed their recoverable amount.

(e) Operating Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

(f) Pension Costs

The Charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the Charity. The annual contributions payable are charged to the statement of financial activities.

HOME LINK FAMILY SUPPORT

NOTES ON THE ACCOUNTS (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

1. ACCOUNTING POLICIES (Continued)

(g) Restricted Funds

The following restricted funds are maintained:-

Midlothian Scheme Fund

representing sums received from Midlothian Council to fund the schemes in East and West Midlothian

South East Edinburgh Scheme Fund

representing sums received from the South Edinburgh Social Inclusion Partnership to fund the scheme in South East Edinburgh

South West Edinburgh Scheme Fund

representing sums received to fund the salaries and costs of a project worker in South West Edinburgh

Volunteer Recruitment Officer Fund

representing sums received towards the employment of a volunteer recruitment worker

Discretionary Family Assistance Fund

representing sums received for the provision of assistance to families

Funds and Finance Officer Fund

represents sums received towards the employment of a funds and finance officer

Therapeutic Family Work in Midlothian

represents sums received to fund therapeutic services to families

Befrienders Outings Fund

represents sums received for the purposes of allowing befrienders to take befriended families who are in danger of becoming isolated in their own homes on occasional small outings.

HOME LINK FAMILY SUPPORT

NOTES ON THE ACCOUNTS (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

2. INCOMING RESOURCES

| 2006/07 | Voluntary Income | Investment Income | Inc. Resources from Charitable Activities | Total |
|---------------------------------|---------------------|----------------------|---|----------------|
| | £ | £ | £ | £ |
| Donations | 5,949 | - | - | 5,949 |
| Covenants and Gift Aid | 4,097 | - | - | 4,097 |
| Local Authority Grants | 15,762 | - | 73,454 | 89,216 |
| SIP Grants | - | - | 30,069 | 30,069 |
| Other Grants | - | - | 41,647 | 41,647 |
| Bank Interest | - | 1,385 | - | 1,385 |
| Total Incoming Resources | 25,808 | 1,385 | 145,170 | 172,363 |

| 2005/06 | Voluntary Income | Investment Income | Inc. Resources from Charitable Activities | Total |
|---------------------------------|---------------------|----------------------|---|----------------|
| | £ | £ | £ | £ |
| Donations | 17,074 | - | - | 17,074 |
| Covenants and Gift Aid | 3,236 | - | - | 3,236 |
| Local Authority Grants | - | - | 51,014 | 51,014 |
| SIP Grants | - | - | 30,069 | 30,069 |
| Other Grants | - | - | 71,349 | 71,349 |
| Bank Interest | - | 1,044 | - | 1,044 |
| Total Incoming Resources | 20,310 | 1,044 | 152,432 | 173,786 |

3. RESOURCES EXPENDED

| | Direct Costs | Support Costs | Total 2006 | Total 2005 |
|---------------------------------|-----------------|------------------|----------------|----------------|
| | £ | £ | £ | £ |
| Charitable Activities | | | | |
| Family Support | 124,423 | 50,595 | 175,018 | 163,148 |
| Governance Costs | - | - | - | - |
| Audit fees | 2,338 | - | 2,338 | 1,835 |
| Board Expenses | 423 | - | 423 | 505 |
| Total Resources Expended | 127,184 | 50,595 | 177,779 | 165,488 |

HOME LINK FAMILY SUPPORT

NOTES ON THE ACCOUNTS (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

4. SUPPORT COST ALLOCATION

| | £ |
|----------------------|---------------|
| Staff costs | 42,534 |
| Administration costs | 6,038 |
| Premises costs | 1,523 |
| Depreciation | <u>500</u> |
| | <u>50,595</u> |

5. NET INCOMING (OUTGOING) RESOURCES

The net incoming/ (outgoing) resources for the year are stated after charging:-

| | <u>2007</u> | <u>2006</u> |
|------------------------|---------------|--------------|
| | £ | £ |
| Auditors' remuneration | 2,338 | 1,835 |
| Depreciation | 500 | 600 |
| Operating lease costs | <u>10,692</u> | <u>9,156</u> |

6. STAFF COSTS

| | <u>2007</u> | <u>2006</u> |
|-----------------------|----------------|----------------|
| | £ | £ |
| Staff costs were:- | | |
| Wages and Salaries | 113,925 | 104,788 |
| Social Security Costs | 9,189 | 8,188 |
| Pension Costs | 3,747 | 2,580 |
| | <u>126,861</u> | <u>115,556</u> |

Average staff numbers

The average monthly number of full time equivalent employees during the year was made up as follows:

| | 2007 | 2006 |
|------------------|----------|----------|
| | Number | Number |
| Service Delivery | 7 | 7 |
| Administration | <u>2</u> | <u>2</u> |
| | <u>9</u> | <u>9</u> |

6 employees (2006 – 6) are members of the defined contribution pension scheme.

No employee earned £60,000 p.a. or more (2006 – nil).

The Directors give their services voluntarily and receive no remuneration or expenses. They are not included in the numbers above.

HOME LINK FAMILY SUPPORT

NOTES ON THE ACCOUNTS (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

7. TAXATION

The company enjoys charitable status and accordingly no provision is made for taxation in the Accounts.

8. PENSION COSTS

The company operated a defined contribution pension scheme, the assets of which are held separately from those of the company in an independently administered fund.

Contributions made by the company to the scheme during the year amounted to £3,747 (2006 - £2,580).

9. TANGIBLE FIXED ASSETS

| | | <u>Fixtures, fittings, and Equipment</u> £ |
|----------------|------------------------------------|---|
| Cost | As at 1 April 2006 | |
| | And at 31 st March 2007 | <u>10,514</u> |
| Depreciation | As at 1 April 2006 | 7,395 |
| | Charge for the year | 500 |
| | As at 31 st March 2007 | <u>7,895</u> |
| Net Book Value | As at 31 st March 2007 | <u><u>2,619</u></u> |
| Net Book Value | As at 1 April 2006 | <u><u>3,119</u></u> |

All tangible fixed assets are used for charitable purposes.

10. CREDITORS – Amounts falling due within one year

| | <u>2007</u> £ | <u>2006</u> £ |
|-----------------------------|------------------|------------------|
| Other tax & social security | 2,741 | 2,499 |
| Other Creditors | 4,964 | 3,791 |
| Deferred income - grants | 17,338 | 5,500 |
| | <u>25,043</u> | <u>11,790</u> |

HOME LINK FAMILY SUPPORT

NOTES ON THE ACCOUNTS (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

11. DEFERRED INCOME

| | <u>2007</u> | <u>2006</u> |
|------------------------------|---------------|--------------|
| | £ | £ |
| Balance as at 31 March 2006 | 5,500 | 6,917 |
| Released in the year | (5,500) | (6,917) |
| Deferred income for the year | 17,338 | 5,500 |
| | <hr/> | <hr/> |
| Balance as at 31 March 2007 | <u>17,338</u> | <u>5,500</u> |

12. UNRESTRICTED FUNDS

| | <u>Balance at</u> <u>31 March 06</u> | <u>Incoming</u> <u>Resources</u> | <u>Transfers</u> <u>During the</u> <u>year</u> | <u>Resources</u> <u>expended</u> | <u>Balance at</u> <u>31 March 07</u> |
|---------------|---|-------------------------------------|--|-------------------------------------|---|
| | £ | £ | £ | £ | £ |
| General funds | <u>14,539</u> | <u>100,647</u> | <u>(15,940)</u> | <u>(84,056)</u> | <u>15,190</u> |

13. RESTRICTED FUNDS

| | <u>Balance at</u> <u>31 March 06</u> | <u>Incoming</u> <u>Resources</u> | <u>Transfers</u> <u>During the</u> <u>year</u> | <u>Resources</u> <u>expended</u> | <u>Balance at</u> <u>31 March 07</u> |
|---------------------------------------|---|-------------------------------------|--|-------------------------------------|---|
| | £ | £ | £ | £ | £ |
| Midlothian scheme | 1,729 | 1,600 | - | (3,329) | - |
| South East Edinburgh scheme | - | 26,520 | 966 | (27,486) | - |
| South West Edinburgh scheme | - | 21,992 | 5,880 | (27,872) | - |
| Volunteer recruitment officer | 4,239 | 15,932 | 6,708 | (23,652) | 3,227 |
| Funds & Finance Officer | 3,175 | - | 2,386 | (5,561) | - |
| Therapeutic Family Work in Midlothian | - | 3,672 | - | (3,389) | 283 |
| Discretionary Family assistance | 1,734 | - | - | (1,734) | - |
| Befrienders Outings Fund | - | 2,000 | - | (700) | 1,300 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| | <u>10,877</u> | <u>71,716</u> | <u>15,940</u> | <u>(93,723)</u> | <u>4,810</u> |

A description of each fund is disclosed in note 1 (g).

HOME LINK FAMILY SUPPORT

NOTES ON THE ACCOUNTS (Continued)

FOR THE YEAR ENDED 31ST MARCH 2007

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | <u>Unrestricted</u> <u>funds</u> £ | <u>Restricted</u> <u>funds</u> £ | <u>Total</u> £ |
|--------------------|--|--|-------------------|
| Fixed assets | 2,619 | - | 2,619 |
| Net current assets | <u>12,571</u> | <u>4,810</u> | <u>17,381</u> |
| | <u>15,190</u> | <u>4,810</u> | <u>20,000</u> |