

COMMUNITY HOUSE LIMITED
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS

For the year ended 31st March 2014

TUESDAY



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COMPANIES HOUSE

Community House Limited
(A Company Limited by Guarantee)

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Community House Limited
(A Company Limited by Guarantee)

Company Information

Board of Trustees	Mr. William McGrouther (resigned 21.10.2013) Rev James King (resigned 27.01.2014) Mrs. Elaine McDonagh Rev. Muriel Willoughby (resigned 22.10.2013) Mrs Lesley Anne Lawrie Mrs Kay Lawrence Pastor Paul Martin (appointed 23.10.2013) Dr Andrew Gill (appointed 23.10.2013) Mr David Simpson (appointed 22.10.2013) Mrs Valerie Rose (appointed 22.10.2013)
Secretary	Mr. William McGrouther (resigned 21.10.2013) Rev. James King (appointed 22.10.2013, resigned 27.01.2014) Mr David Simpson (appointed 24.06.2014)
Scottish Charity Number:	SC035942
Company Number:	SC268613
Registered Office	23 Maree Court Alloa FK10 1QE
Accountants:	Atkinson & Co Limited Victoria House 87 High Street Tillicoultry FK13 6AA
Bankers:	Royal Bank of Scotland 19 High Street Alloa FK10 1JF

**Community House Limited
(A Company Limited by Guarantee)**

Report of the Board of Trustees (incorporating a directors' report)

For the year ended 31st March 2014

For the purposes of company law the trustees are directors of the company. The Trustees report includes the Directors' report. The accounts for the year have been prepared in accordance with the accountancy procedures acceptable to OSCR.

The charity is registered in Scotland SC35942 and is also a company limited by guarantee with company number SC268613, governed by the memorandum and articles of association.

Aims and Purposes

The aim of Community House is to improve the quality of life of the residents in an area of multi-deprivation in Alloa, Scotland. The organisation, initially set up by local churches, remains committed to the Christian ethos of acceptance and valuing all.

Over the years the scope of work has increased and it now operates in a block of what were four Council owned flats specially converted for Community House by Clackmannanshire Council.

Community House is open five days a week to provide support and activities for children, young people and adults including inter-generational times which are geared to fulfil the aims of the House for these participants. From local surveys it is recognised that all services need to be free, any charge, however small, inhibits the use of the services by vulnerable people. Approximately 225 people per year benefit from these activities.

Achievements and Performance

During the current year Community House continues to work in partnership with other agencies, particularly with The Princess Royal Trust for Carers and Park Primary School, where the Project Manager visits various classes and leads school services.

The Management Committee is encouraged and impressed by the commitment and expertise of all the staff. In particular the Project Manager continues to do an excellent job in overseeing the project. She has adapted well to changing circumstances over the past year, encouraging and enabling new staff to use their skills to benefit the project and so the community. The whole staff, including volunteers, works well together.

The Project has been encouraged to develop and consider the future while continuing to provide a stable and welcoming environment for its varied users.

Report of the Board of Trustees (cont.)

The year end 2014 accounts show a reasonable financial position.

The total income for the year 2013/14 was £121,933.

The total expenditure for the year was £140,118.

The balance at the end of the year was £117,914.

Over this year the financial procedures have been revised which enables more transparent accounting. Historical financial data has been investigated so that individual fund balances have been clarified.

Reserves

Community House aims at holding an unrestricted reserve of 4 months operating budget. The current reserves meet that requirement.

Management

The Rev Muriel Willoughby resigned as chair of the Committee and this post was taken over by Pastor Paul Martin.

The Rev James King resigned as Treasurer and Mrs Valerie Rose took over this position.

The Directors serving at the end of March 2014 were:

Pastor Paul Martin	Chairman
Mr David Simpson	Company Secretary
Mrs Valerie Rose	Treasurer
Mrs Elaine McDonagh	Trustee
Mr Andrew Gill	Trustee
Mrs Lesley Ann Lawrie	Trustee
Mrs Kay Lawrence	Trustee

Staff

Mrs Elaine McDonagh has continued in the post of Project Manager.

During the year Craig Sinclair left the employment of Community House to move onto another field of work.

Rosemary Whitelaw and Marie Partridge also retired from their positions. We welcomed two new members of staff

Kelly Tadrowski and Melanie Wilson who took up the positions of Project Assistants

Report of the Board of Trustees (cont.)

The staff compliment at the year end is:

Elaine McDonagh	Full time Project Manager
Sharlene Haggart	Part time Project Worker
Sharlene Haggart	Part time Youth Outreach Worker
Kelly Snaddon	Part time Project Worker
Kelly Tadrowski	Part time Project Assistant
Melanie Wilson	Part time Project Assistant
Angela Gardner	Part time Cleaner
Sandra Quigley	Part time Administrative Assistant

We are also helped by a number of volunteers of whom nine consistently help in various activities. Community House also provides training opportunities for people from Clackmannanshire Council Supported Employment Services and Alloa Academy placements.

Staff Training/Qualifications

All staff are suitably qualified and met the requirements of the Scottish Social Services Council at the level of their individual job positions within Community House.

The project manager continues to monitor relevant legislation and to arrange appropriate training for staff and volunteers as well as providing oversight to all staff working at Community House.

PAUL MARTIN
(Chairman)


(Signature)

21/12/14

Independent Examiner's Report to the Board of Trustees of

Community House Limited
(A Company Limited by Guarantee)

For the year ended 31st March 2014

I report on the accounts of the charity for the year ended 31st March 2014 which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation [10(1) (a) to (c)] of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

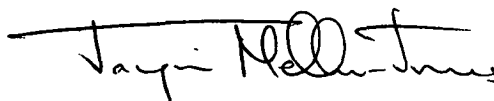
Basis of independent examiner's statement

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 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 requirements:
to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;
have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Victoria House
87 High Street
Tillicoultry
FK13 6AA

Jacqui Mellor-Jones BSc ACA
Chartered Accountant (ICAEW)

22 18 December 2014

Community House Limited
Company Limited by guarantee
Statement of Financial Activities Incorporating an Income and Expenditure Account

For the year ended 31st March 2014

	Note	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
Incoming resources	2				
Incoming resources from generated funds					
Voluntary income		9414	118427	127841	72797
Investment income		342	-	342	363
Total incoming resources		<u>9756</u>	<u>118427</u>	<u>128183</u>	<u>73160</u>
Resources expended	3				
Cost of charitable activities		6434	137000	143434	163124
Governance costs		-	2934	2934	1940
Total resources expended		<u>6434</u>	<u>139934</u>	<u>146368</u>	<u>165064</u>
Net movement in funds before transfers		3322	(21507)	(18185)	(91904)
Gross transfer between funds		-	-	-	-
Net movement in funds		3322	(21507)	(18185)	(91904)
Opening balance at 1st April		71047	68827	139874	231778
Adjustment to opening balance		(3775)	-	(3775)	-
Total funds as at 31st March		<u>70594</u>	<u>47320</u>	<u>117914</u>	<u>139874</u>

The notes on pages 10-15 form part of these accounts.

Community House Limited
Company Limited by guarantee
Company Number SC268613
Balance Sheet

As at 31st March 2014

	Note	Unrestricted funds £	Restricted funds £	Total 2014 £	Total 2013 £
Fixed assets					
Tangible assets	5	551	-	551	735
Current assets					
Cash at bank and in hand		70043	52272	122315	157395
Total current assets		<u>70043</u>	<u>52272</u>	<u>122315</u>	<u>157395</u>
Creditors: amounts falling due within one year	7	<u>-</u>	<u>4952</u>	<u>4952</u>	<u>18256</u>
Net current assets		70043	47320	117363	139139
Total assets less current liabilities		<u><u>70594</u></u>	<u><u>47320</u></u>	<u><u>117914</u></u>	<u><u>139874</u></u>
Funds of the Charity					
Unrestricted funds		70594	-	70594	71047
Restricted funds		-	47320	47320	68827
Total funds	10	<u><u>70594</u></u>	<u><u>47320</u></u>	<u><u>117914</u></u>	<u><u>139874</u></u>

The notes on pages 10-15 form part of these accounts.

Balance Sheet
As at 31st March 2014

The Board of Trustees:

1. Confirm that for the year ending 31st March 2014 the company was entitled to the exemption under sub section (1) of section 477 of the Companies Act 2006.
2. Confirm that no notice requiring an audit had been deposited under section 476 of the Companies Act 2006 in relation to the financial statements for the financial period; and
3. Acknowledge their responsibility for:
 - a) Ensuring that the company keeps accounting records which comply with section 386 and section 387 of the Companies Act 2006; and
 - b) Preparing financial statements which give a true and fair view of the state of the company as at the end of the financial period in accordance with the requirements of section 396 Companies Act 2006, relating to financial statements, so far as applicable to the company.

Approved by the Board of Trustees on 15 December 2014 and signed on its behalf.

ELAINE McDONAGH
Trustee name

Elaine McDonagh
Signature

15 December 2014

VALENTINE ROSE
Trustee name

Valerie Rose.
Signature

15 December 2014

Notes to the Financial Statements
For the year ended 31st March 2014

1. Accounting policies

Basis of Accounting

The financial statements have been prepared under the historic cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice (2005) and the Charities Accounts (Scotland) Regulations 2006.

Incoming resources

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; the Trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

The value of any voluntary help is not included in the accounts but is described in the Board of Trustees Annual Report.

Investment income is included in the Accounts when receivable.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs include the cost of preparation and examination of Statutory Accounts, the costs of Trustee meetings and cost of any legal advice to the Trustees on governance or constitutional matters.

Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Assets and depreciation

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year. They are valued at cost or a reasonable value on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life on the following bases:

Fixtures & Fittings	25% per annum reducing balance method
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Community House Limited
(A Company Limited by Guarantee)

Notes to the Financial Statements

For the year ended 31st March 2014

	Unrestricted Funds £	Restricted Funds £	2014 £	2013 £
2. Analysis of Incoming Resources				
Voluntary income				
Donations and legacies				
Appeals and donations	9414	2000	11414	7357
Grants				
Clackmannanshire Council	-	38180	38180	39160
Children in Need	-	40906	40906	-
Young Start	-	23998	23998	-
Big Lottery	-	13343	13343	-
Link up	-	-	-	26280
	<u>9414</u>	<u>118427</u>	<u>127841</u>	<u>72797</u>
Investment income				
Bank Interest	<u>342</u>	<u>-</u>	<u>342</u>	<u>363</u>

Notes to the Financial Statements

As at 31st March 2014

	Unrestricted Funds £	Restricted Funds £	2014 £	2013 £
3. Resources Expended				
Expenses for charitable activities				
Healthy eating	-	6563	6563	4842
Outings	-	2813	2813	2700
Arts and crafts	-	3836	3836	2266
Other programme costs	-	5981	5981	148
Other events	-	-	-	1576
Wages and salaries	-	98970	98970	126099
Recruitment	-	393	393	(236)
Staff training	-	1464	1464	1358
Staff expenses	-	-	-	423
Travel & subsistence	-	-	-	540
Work wear	-	261	261	118
Rent	6250	6261	12511	5741
Rates and heat & light	-	4120	4120	3146
Insurance	-	1336	1336	1332
Cleaning	-	285	285	879
Telephone	-	610	610	667
Stationery	-	142	142	3396
Advertising	-	-	-	66
Subscriptions	-	234	234	1763
Repairs and renewals	-	3469	3469	2476
Depreciation	184	-	184	245
Miscellaneous expenses	-	-	-	3281
Bank charges	-	262	262	298
	<u>6434</u>	<u>137000</u>	<u>143434</u>	<u>163124</u>
Governance costs				
Accountancy fees	-	2934	2934	1940

Notes to the Financial Statements

As at 31st March 2014

2014	2013
£	£

4. Paid Employees

Staff Costs

Gross wages, salaries and benefits in kind	91598	117685
Employer's National Insurance costs	7372	8414
Training and other payroll costs	1857	2203
	<u>100827</u>	<u>128302</u>

Average number of full-time equivalent employees in the year

Charitable Activities	<u>4.5</u>	<u>8.0</u>
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5. Tangible Fixed Assets

Fixtures and fittings	Total
£	£

Cost

As at 1 April 2013	4576	4576
Additions	-	-
Disposals	-	-
As at 31st March 2014	<u>4576</u>	<u>4576</u>

Depreciation

As at 1 April 2013	3841	3841
Charge for year	184	184
As at 31st March 2014	<u>4025</u>	<u>4025</u>

Net book value

As at 31st March 2014	<u>551</u>	<u>551</u>
As at 31st March 2013	<u>735</u>	<u>735</u>

6. Taxation

The company is registered as a charity and is therefore exempt from taxation on its charitable activities.

Community House Limited
(A Company Limited by Guarantee)

Notes to the Financial Statements

As at 31st March 2014

2014 2013
£ £

7. Creditors : amounts falling due within one year

Accruals	1560	1800
Deferred income	-	13343
Credit Card	1450	1279
PAYE	1942	1834
	<u>4952</u>	<u>18256</u>

8. Resources Expended include:

Fees for examination of the Accounts	360	600
Accountancy fees	1200	1340
	<u>1560</u>	<u>1940</u>

9.Trustee Remuneration and Related Party Transactions

No members of the management committee other than Elaine McDonagh received any remuneration during the year. Elaine McDonagh receives a salary for her work as project manager.

Included within other programme costs are payments of £525 to Sium UK Ltd, a company owned and controlled by Mrs Valerie Rose, for the provision of general office administration duties.

10. Analysis of funds

	Fund Brought fwd	Incoming Resources	Outgoing Resources	Transfers	Fund carried fwd
General Funds					
Unrestricted income fund	71047	3506	184	-	74369
Opening bank adjustment	-	-	3775	-	(3775)
	<u>71047</u>	<u>3506</u>	<u>3959</u>	<u>-</u>	<u>70594</u>
Restricted Funds					
Big Lottery	9161	13343	22504	-	-
Young Start	-	23998	22031	-	1967
STV Appeal	-	2000	-	-	2000
Link Up	3000	-	-	-	3000
Children In Need	-	40906	40268	-	638
Building fund	29619	-	-	-	29619
Clackmannanshire Council	24707	38180	55131	-	7756
Coalfields	2340	-	-	-	2340
	<u>139874</u>	<u>121933</u>	<u>143893</u>	<u>-</u>	<u>117914</u>
Total funds	<u>139874</u>	<u>121933</u>	<u>143893</u>	<u>-</u>	<u>117914</u>

11. Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members are liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.