

COMMUNITY HOUSE LIMITED
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS

For the year ended 31st March 2017

THURSDAY



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14/12/2017

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COMPANIES HOUSE

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Community House Limited
(A Company Limited by Guarantee)

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Company Information

Board of Trustees
Pastor Paul Martin
Dr Andrew Gill
Mr David Simpson
Mrs Valerie Rose
Mr William McGrouther
Mrs Colleen Kerr

Secretary
Mr William McGrouther

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

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

For the year ended 31st March 2017

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 and comply with the Charity's Memorandum and Articles of Association.

The charity is registered in Scotland SC35942 and is also a company limited by guarantee with company number SC268613.

Aims and Purposes

The aim of Community House is to improve the quality of life of the residents in the Bowmar area, 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 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 290 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 Clackmannanshire Youth 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.)

For the year ended 31st March 2017

Financial Review

The year end 2017 accounts show a reasonable financial position.
The total income for the year 2016/17 was £100,043
The total expenditure for the year was £104,847
The balance at the end of the year was £101,034

Reserves

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

Management

Pastor Paul Martin continues to sit as chair of the Management Committee.
The Directors serving at the end of March 2017 were:

Pastor Paul Martin	Chairman
Mr William McGrouther	Company Secretary
Mrs Valerie Rose	Treasurer
Mr Andrew Gill	Trustee
Mr David Simpson	Trustee
Mrs Colleen Kerr	Trustee

Staff

Mrs Elaine McDonagh has continued in the post of Project Manager. There has been no staff changes in this current year, but have seen the recruitment of four new volunteers to assist staff.

The staff compliment at the year end is:

Elaine McDonagh	Part time Project Manager
Sharlene Haggart	Part time Project Worker
Kelly Snaddon	Part time Project Worker
Kelly Tadrowski	Part time Project Worker
Angela Gardner	Part time Cleaner

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.

Report of the Board of Trustees (cont.)

For the year ended 31st March 2017

Staff Training/Qualifications

All staff are suitably qualified and meet 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

Statement of Trustee's responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

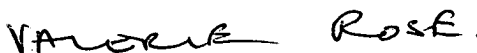
The law applicable to charities in Scotland requires trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charity and of the incoming resources and applications of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

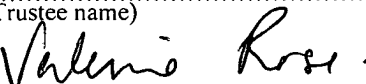
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities' SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Investments (Scotland) Regulation 2006 and the provision of the charity's memorandum and articles of association. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Declaration

The trustees declare that they have approved the trustees' report above


.....
(Trustee name)


.....
(Signature)

1-12-2017
.....
(Date)

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

For the year ended 31st March 2017

I report on the accounts of the charity for the year ended 31st March 2017 which are set out on pages 8 to 16.

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 2006 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.

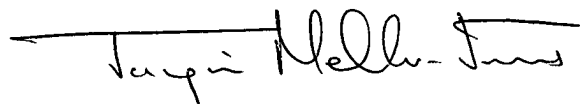
Basis of independent examiner's statement

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
Chartered Accountant (ICAEW)

11/12/17
Date

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

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For the year ended 31st March 2017

	Note	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
Income and endowments from:	2				
Donations and legacies		7867	91901	99768	105809
Income from Investments		275	-	275	357
Total income and endowments		<u>8142</u>	<u>91901</u>	<u>100043</u>	<u>106167</u>
Expenditure on:	3				
Charitable activities		13397	91450	104847	118082
Total Expenditure		<u>13397</u>	<u>91450</u>	<u>104847</u>	<u>118082</u>
Net income/(expenditure)		(5255)	451	(4804)	(11916)
Transfers between funds		<u>(5264)</u>	<u>5264</u>	<u>-</u>	<u>-</u>
Net movement in funds		(10519)	5715	(4804)	(11916)
Total funds brought forward		48859	56979	105838	117754
Total funds carried forward		<u>38340</u>	<u>62694</u>	<u>101034</u>	<u>105838</u>

The notes on pages 10-16 form part of these accounts.

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

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As at 31st March 2017

	Note	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
Fixed assets					
Tangible assets	7	1090	-	1090	-
Current assets					
Debtors	8	-	8724	8724	115
Cash at bank and in hand		38838	56328	95166	109938
Total current assets		<u>38838</u>	<u>65052</u>	<u>103890</u>	<u>110053</u>
Liabilities					
Creditors: amounts falling due within one year	9	<u>1588</u>	<u>2358</u>	<u>3946</u>	<u>4215</u>
Net current assets		37250	62694	99944	105838
Total assets less current liabilities		<u><u>38340</u></u>	<u><u>62694</u></u>	<u><u>101034</u></u>	<u><u>105838</u></u>
Funds of the Charity					
Unrestricted income funds		38340	-	38340	48859
Restricted income funds		-	62694	62694	56979
Total Charity Funds	12	<u><u>38340</u></u>	<u><u>62694</u></u>	<u><u>101034</u></u>	<u><u>105838</u></u>

The notes on pages 10-16 form part of these accounts.

Balance Sheet
As at 31st March 2017

The Board of Trustees:

1. Confirm that for the year ending 31st March 2017 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.

The financial statements have been prepared in accordance with the provision of Part 15 of the Companies Act 2006 relating to small companies and with Financial Reporting Standard 102 Section 1A.

Approved by the Board of Trustees and signed on its behalf:

Valerie Rose

Trustee name

Valerie Rose.

Signature

1 - 12 - 2017.

Date

PAUL MARTIN

Trustee name

[Signature]

Signature

2/12/17

Date

Community House Limited
(A Company Limited by Guarantee)
Notes to the Financial Statements
For the year ended 31st March 2017

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1. Accounting policies

Basis of Accounting

The financial statements have been prepared under the historic cost convention and in accordance with Financial Reporting Standard (FRS)102 Section 1A, the Companies Act 2006 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice (2015) and the Charities Accounts (Scotland) Regulations 2006.

The charitable company is a private company, limited by guarantee, registered in Scotland. The company's registered number and registered office address can be found on the Company information page. The charitable company has applied the provisions of FRS102 Section 1A and has not prepared a statement of cash flows.

These financial statements are the first to be prepared in accordance with FRS102 Section 1A. The transition has not affected the financial position or performance and has therefore not required restatement of comparative items.

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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Notes to the Financial Statements

For the year ended 31st March 2017

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
2. Analysis of Incoming Resources				
Donations and legacies				
Appeals and donations	7867	-	7867	3723
Clackmannanshire Council	-	35488	35488	39914
Children in Need	-	39113	39113	43242
Robertson	-	14500	14500	14500
Coalfield	-	-	-	4430
Youth	-	2800	2800	4430
	<u>7867</u>	<u>91901</u>	<u>99768</u>	<u>105809</u>
Investment income				
Bank Interest	<u>275</u>	<u>-</u>	<u>275</u>	<u>357</u>

Notes to the Financial Statements

As at 31st March 2017

		Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
3. Analysis of Resources Expended					
Charitable activities					
Healthy eating		1813	3797	5610	5726
Outings		-	285	285	719
Arts and crafts		-	1196	1196	2604
Other programme costs		205	-	205	297
Wages and salaries	5	-	80735	80735	90116
Travel & subsistence		28	-	28	-
Work wear		-	-	-	247
Rent		6158	-	6158	6336
Rates and heat & light		960	1930	2890	3048
Insurance		1483	-	1483	1381
Cleaning		83	309	392	1115
Telephone		314	250	564	531
Stationery		6	113	119	54
Repairs and renewals		79	1835	1914	3463
Professional Fees		-	826	826	102
Depreciation	7	364	-	364	230
Bank charges		206	-	206	241
Governance costs	4	1698	174	1872	1872
		<u>13397</u>	<u>91450</u>	<u>104847</u>	<u>118082</u>
4. Governance costs					
Accountancy fees		<u>1698</u>	<u>174</u>	<u>1872</u>	<u>1872</u>

Notes to the Financial Statements

As at 31st March 2017	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
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5. Paid Employees

Staff Costs

Gross wages, salaries and benefits in kind	-	78005	78005	85383
Employer's National Insurance costs	-	2730	2730	4733
	-	80735	80735	90116

No employees received total emoluments of more than £60000.

Average number of full-time equivalent employees in the year

Management and administration	1.0	1.0
Charitable Activities	3.5	3.5
	4.5	4.5

6. Taxation

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

7. Tangible Fixed Assets

Cost	Fixtures and fittings £	Total £
As at 1st April 2016	4576	4576
Additions	1454	1454
Disposals	-	-
As at 31st March 2017	6030	6030

Depreciation

As at 1st April 2016	4576	4576
Charge for year	364	364
As at 31st March 2017	4940	4940

Net book value

As at 31st March 2017	1090	1090
As at 31st March 2016	-	-

All fixed assets are held in unrestricted funds

Notes to the Financial Statements

As at 31st March 2017

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
8. Debtors				
Other debtors	-	8724	8724	115

9. Creditors : amounts falling due within one year

Accruals	1560	-	1560	1560
Credit Card	28	1135	1163	931
PAYE	-	1223	1223	1724
	<u>1588</u>	<u>2358</u>	<u>3946</u>	<u>4215</u>

10. Payments to Independent Examiner

Charges for services provided by the independent examiner were as follows:

Examination of the Accounts	360	-	360	360
Preparation of statutory accounts	1200	-	1200	1200
Payroll services	312	-	312	312
	<u>1872</u>	<u>-</u>	<u>1872</u>	<u>1872</u>

11. 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.

12. Analysis of funds

	Fund Brought fwd £	Incoming Resources £	Outgoing Resources £	Transfers £	Fund carried fwd £
General Funds					
Unrestricted income fund	<u>48859</u>	<u>8142</u>	<u>13397</u>	<u>(5264)</u>	<u>38340</u>
Restricted Funds					
Big Lottery	420	-	-	-	420
Young Start	2241	-	-	-	2241
STV Appeal	2000	-	-	-	2000
Link Up	3000	-	-	-	3000
Children In Need	1156	39112	45532	5264	-
Building fund	29619	-	-	-	29619
Clackmannanshire Council	8593	35489	31431	-	12651
Coalfields	2164	-	254	-	1910
Robertson	7786	14500	11798	-	10488
Clackmannanshire Youth Services	-	2800	2435	-	365
Total restricted funds	<u>56979</u>	<u>91901</u>	<u>91450</u>	<u>5264</u>	<u>62694</u>

Notes to the Financial Statements

As at 31st March 2017

13. 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.

14. Restricted Funds

Children in Need

This funds the running of after school clubs and holiday clubs for children covering the overheads and staff costs of these activities.

Robertson's Trust

This funds various overheads related to the running of Community House.

Clackmannanshire Council

This fund contributes towards the overheads of Community House to assist with the provision of after school children's services to the Bowmar area of Alloa.

Clackmannanshire Youth Services - Big Awards for All

This fund provides a contribution to the overheads of Community House for secondary school and older young people.

15. Commitments under Operating leases

Included within expenditure on charitable activities are operating lease rental charges for premises totalling £6,158. At the year end Community House had the following future commitments under non-cancellable operating leases:

	2017	2016
	Total	Total
	£	£
Land & Buildings (greater than 5 years)	<u>5684</u>	<u>5684</u>