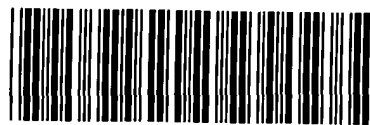


COMMUNITY HOUSE LIMITED
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS

For the year ended 31st March 2018

WEDNESDAY



S7L53CRC
SCT 19/12/2018 #172
COMPANIES HOUSE

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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 - resigned 10th November 2017

Secretary Mr William McGrouther

Scottish Charity Number: SC035942

Company Number: SC268613

Registered Office
23 Maree Court
Alloa
FK10 1QE

Accountants:
Haines Watts
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 2018

The Trustees are pleased to present their annual directors' report for the year ending 31st March 2018 which are prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The charity's Trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and 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).

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 310 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, Clackmannanshire Youth Services. Park Primary School and the Bowmar Area Trust

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 2018

Financial Review

The year end 2018 accounts show a reasonable financial position.

The total income for the year 2017/18 was £113,885

The total expenditure for the year was £101,418

The fund balance at the end of the year was £113,501

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 who served during the year 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 - Resigned 10th November 2017

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 complement 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.

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.

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).

Report of the Board of Trustees (cont.)

For the year ended 31st March 2018

Statement of Trustee's responsibilities (continued)

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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees:

The trustees who served during the year and up to the date of this report are set out on page 3.

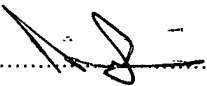
In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant accounting information of which the company's accountants are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounting information and to establish that the charity's accountants are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (2015) and in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 17.12.2018 and signed on its behalf by

DAVID SIMPSON
(Trustee name)


(Signature)

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

For the year ended 31st March 2018

I report on the financial statements of the charity for the year ended 31st March 2018 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 Companies Act 2006, 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 2005 Act and to state whether particular matters have come to my attention.

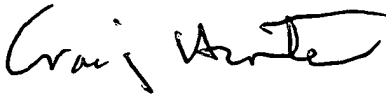
Basis of independent examiner's statement

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 requirements:
 - a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - b) 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.



Name: Craig Hunter
Relevant Professional Qualification: Chartered Accountant
On behalf of Haines Watts
Victoria House
87 High Street
Tillicoultry
Clackmannanshire
FK13 6AA

18.12.18
Date

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

Page 8

For the year ended 31st March 2018

	Note	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Income and endowments from:	3				
Incoming resources from generated funds					
Donations and legacies		1342	112504	113846	99768
Income from Investments		39	-	39	275
Total income and endowments		<u>1381</u>	<u>112504</u>	<u>113885</u>	<u>100043</u>
Expenditure on:	4				
Charitable activities		2273	99145	101418	104847
Total resources expended		<u>2273</u>	<u>99145</u>	<u>101418</u>	<u>104847</u>
Net (outgoing)/incoming resources		(892)	13359	12467	(4804)
Transfers between funds		<u>1964</u>	<u>(1964)</u>	<u>-</u>	<u>-</u>
Net movement in funds		1072	11395	12467	(4804)
Fund balance at 1st April 2017		38340	62694	101034	105838
Fund balance at 31st March 2018		<u>39412</u>	<u>74089</u>	<u>113501</u>	<u>101034</u>

The notes on pages 11-16 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 2018

	Note	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Fixed assets					
Tangible assets	8	817	-	817	1090
Current assets					
Debtors	9	-	447	447	8724
Cash at bank and in hand		40217	74249	114466	95166
Total current assets		<u>40217</u>	<u>74696</u>	<u>114913</u>	<u>103890</u>
Liabilities					
Creditors: amounts falling due within one year	10	<u>1622</u>	<u>607</u>	<u>2230</u>	<u>3946</u>
Net current assets		38595	74089	112684	99944
Total assets less current liabilities		<u><u>39412</u></u>	<u><u>74089</u></u>	<u><u>113501</u></u>	<u><u>101034</u></u>
Funds of the Charity					
Unrestricted income funds		39412	-	39412	38340
Restricted income funds		-	74089	74089	62694
Total Charity Funds	13	<u><u>39412</u></u>	<u><u>74089</u></u>	<u><u>113501</u></u>	<u><u>101034</u></u>

The notes on pages 11-16 form part of these accounts.

Balance Sheet
As at 31st March 2018

The Board of Trustees:

1. Confirm that for the year ended 31st March 2018 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.

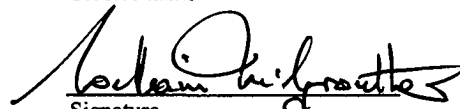
Approved by the Board of Trustees and signed on its behalf:

DAVID SIMPSON
Trustee name


Signature

17/12/18
Date

WILLIAM MCGROUTHER
Trustee name


Signature

17/12/2018
Date

Community House Limited
(A Company Limited by Guarantee)
Notes to the Financial Statements
For the year ended 31st March 2018

Page 11

1. Basis of Preparation

a. Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

The charity constitutes a public benefit entity as defined by FRS102

b. Going concern

These accounts have been prepared on the going concern basis. There are no material uncertainties about the company's ability to continue.

c. Public benefit entity

Community House Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. Accounting Policies

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.

Notes to the Financial Statements

For the year ended 31st March 2018

2. Accounting Policies -Cont'd

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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Operating leases

Rentals applicable to operating leases where substantially all of the risks and benefits of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
3. Analysis of Incoming Resources				
Donations and legacies				
Appeals and donations	1342	-	1342	7867
Clackmannanshire Council	-	34415	34415	35488
Children in Need	-	61589	61589	39113
Robertson	-	14500	14500	14500
Youth	-	2000	2000	2800
	<u>1342</u>	<u>112504</u>	<u>113846</u>	<u>99768</u>
Income from investments				
Bank Interest	<u>39</u>	<u>-</u>	<u>39</u>	<u>275</u>

Notes to the Financial Statements

As at 31st March 2018

		Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
4. Analysis of expenditure on charitable activities					
Charitable activities					
Healthy eating		-	4617	4617	5610
Outings		-	717	717	285
Arts and crafts		-	3348	3348	1196
Other programme costs		-	336	336	205
Wages and salaries	6	-	77219	77219	80735
Employers pension	6	-	307	307	-
Travel and subsistence		-	-	-	28
Rent		-	5684	5684	6158
Rates, heat and light		-	2061	2061	2890
Insurance		-	1533	1533	1483
Cleaning		-	342	342	392
Telephone		-	584	584	564
Stationery		-	-	-	119
Repairs and renewals		-	1763	1763	1914
Professional fees		-	129	129	826
Depreciation	8	273	-	273	364
Bank charges		-	194	194	206
Governance costs	5	2000	312	2312	1872
		<u>2273</u>	<u>99145</u>	<u>101418</u>	<u>104847</u>
5. Governance costs					
Accountancy fees		<u>2000</u>	<u>312</u>	<u>2312</u>	<u>1872</u>

Notes to the Financial Statements

As at 31st March 2018	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
6. Paid Employees				
Staff Costs				
Gross wages, salaries and benefits in kind	-	74830	74830	78005
Employer's National Insurance costs	-	2388	2388	2730
Employer's Pension costs	-	307	307	-
	<u>-</u>	<u>77526</u>	<u>77526</u>	<u>80735</u>

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
	<u>4.5</u>	<u>4.5</u>

7. Taxation

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

8. Tangible Fixed Assets

	Fixtures and fittings £	Total £
Cost		
As at 1st April 2017	6030	6030
Additions	-	-
Disposals	-	-
As at 31st March 2018	<u>6030</u>	<u>6030</u>
Depreciation		
As at 1st April 2017	4940	4940
Charge for year	273	273
As at 31st March 2018	<u>5213</u>	<u>5213</u>
Net book value		
As at 31st March 2018	<u>817</u>	<u>817</u>
As at 31st March 2017	<u>1090</u>	<u>1090</u>

All fixed assets are held in unrestricted funds

Notes to the Financial Statements

As at 31st March 2018

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
9. Debtors				
Other debtors	-	447	447	8724

10. Creditors : amounts falling due within one year

Accruals and deferred income	1622	-	1622	1560
Other creditors	-	71	71	-
Credit card creditor	-	536	536	1163
PAYE	-	-	-	1223
	<u>1622</u>	<u>607</u>	<u>2230</u>	<u>3946</u>

11. Payments to Independent Examiner

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

Examination of the Accounts	374	-	374	360
Preparation of statutory accounts	1626	-	1626	1200
Payroll services	-	312	312	312
	<u>2000</u>	<u>312</u>	<u>2312</u>	<u>1872</u>

12. 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.

13. Analysis of funds

	Fund Brought fwd £	Incoming Resources £	Outgoing Resources £	Transfers £	Fund carried fwd £
General Funds					
Unrestricted income fund	<u>38340</u>	<u>1381</u>	<u>2273</u>	<u>1964</u>	<u>39412</u>
Restricted Funds					
Big Lottery	420	-	420	-	-
Young Start	2241	-	2241	-	-
STV Appeal	2000	2000	1998	-	2002
Link Up	3000	-	3000	-	-
Children In Need	-	61589	37532	(1964)	22093
Building fund	29619	-	1928	-	27691
Clackmannanshire Council	12651	34415	45648	-	1418
Coalfields	1910	-	-	-	1910
Robertson	10488	14500	6013	-	18975
Big Awards for All	365	-	365	-	-
Total restricted funds	<u>62694</u>	<u>112504</u>	<u>99145</u>	<u>(1964)</u>	<u>74089</u>

Notes to the Financial Statements

As at 31st March 2018

14. 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.

15. 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.

Big Awards for All

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

16. Commitments under Operating leases

Included within expenditure on charitable activities are operating lease rental charges for premises totalling £5,684. At the year end Community House had the following future commitments under non-cancellable operating leases:

	2018	2017
	Total	Total
	£	£
Within one year	5684	5684
Between one and five years	22736	22736
Greater than five years	39788	45472
	<u>68208</u>	<u>73892</u>