

**The Community Health Shop Limited**  
**Report and Financial Statements**  
**for the year ended 31 March 2013**

**Charity number: SC031341**  
**Company number: SC215282**

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## **The Community Health Shop Limited**

### **Legal and Administrative Information**

<b>Charity name</b>	The Community Health Shop Limited	
<b>Charity registration number</b>	SC031341	
<b>Company registration number</b>	SC215282	
<b>Trustees</b>	Peter Howden	Chairperson
	Alex Scott	Vice Chairperson (Resigned 01/10/2012)
	Jemima Bell	Treasurer
	Annie Robertson	
	Jeanette Cowan	
	Archibald McDermid	
	Colin Cameron	
	Janet Martin	
	Rose O'Malley	
	Rena Quinn	
	Pete Stewart	
<b>Company secretary</b>	Jemima Bell	
<b>Principal office and Registered office</b>	Barlanark Community and Education Centre 33 Burnmouth Road Barlanark Glasgow G33 4RZ	
<b>Auditors</b>	Alexander Sloan Chartered Accountants 38 Cadogan Street Glasgow G2 7HF	

## **The Community Health Shop Limited**

### **Trustees' Annual Report for the year ended 31 March 2013**

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2013.

#### **Trustees**

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year and since the year end are detailed on page 1.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is a Company Limited by Guarantee governed by its Memorandum and Articles of Association.

##### **Appointment of Trustees**

The Trustees are appointed in accordance with the Charitable Company's Articles of Association.

##### **Organisational structure**

The trustees are responsible for approving all decisions regarding finance and business development and for the strategic direction of the charity. The day to day management of the charity is delegated to the project manager.

##### **Risk management**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the charity's exposure to those risks.

#### **OBJECTIVES AND ACTIVITIES**

The Community Health Shop continues striving for success by reaching into the heart of the community. Unique in its ability to work closely with residents to relieve ill health, advance health education and to promote, establish and operate services taking a holistic approach to health care, benefiting those within the East End of Glasgow.

## **The Community Health Shop Limited**

### **Trustees' Annual Report for the year ended 31 March 2013**

#### **ACHIEVEMENTS AND PERFORMANCE**

The Community Health Shop Healthy Living Centre continued to provide a range of services to the community during 2012-2013. The services included:

Counselling, CBT Counselling, Aromatherapy, Reflexology, Reiki, Head Neck Massage, Indian head Massage, Yoga, Tai Chi, Weight Management and Body Conditioning, Smoking Cessation, Oral Health Initiative, Heart Start, Credit Union, Money Advice and Keep Well Support Services. These services were also delivered on an outreach basis.

The Directors worked hard to source additional funding opportunities during 2012-2013 to enable the Community Health Shop to continue to deliver services.

However, the Community Health Shop was unsuccessful in two NHS tender outcomes in 2012 for the delivery of a stress service and a community health service. The Board of Directors continued to consider funding options but was unsuccessful and with regret in February 2013 the Board of Directors decided to wind up the Community Health Shop and to make two full time members of staff redundant. Sessional staff provided services until the 31st March 2013.

The Board of Directors were disappointed that they were unable to continue to provide a service to the community but have supported the new services that will be provided from the Barlanark Health Hub.

The Board of Directors thanks all the partners that it has worked with during the years and an extra special thanks to staff who supported the Community Health Shop during difficult times.

The funds remaining at the date of closure were equally distributed between two local charities, namely Barlanark Out of School Care Service and Easterhouse Citizens Advice Bureau.

#### **FINANCIAL REVIEW**

The charity has reported a deficit for the year of £91,285 (2012: surplus of £43,522), and has accumulated funds of £18,532 at the Balance Sheet date which all relate to unrestricted funds.

#### **Principal funding sources**

The main sources of funding of the charity re grants received, are from Community Health and Care Partnership, Scottish Government, NHS Greater Glasgow and Long Term Conditions Alliance Scotland.

#### **Reserves policy**

It is the policy of the Trustees to maintain unrestricted funds at a level to provide sufficient funds to cover approximately three months expenditure.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees (who are also Directors of The Community Health Shop Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

## **The Community Health Shop Limited**

### **Trustees' Annual Report for the year ended 31 March 2013**

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.


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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware, and
- the Trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

This report was approved by the Trustees on 31 May 2013 and signed on their behalf by



**Jemima Bell**  
Secretary

## **The Community Health Shop Limited**

### **Independent Auditor's Report to the Trustees of The Community Health Shop Limited**

We have audited the financial statements of The Community Health Shop Limited for the year ended 31 March 2013 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (Effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made exclusively to the charity's Trustees, as a body, in accordance with Section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's 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 and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of Trustees and Auditor**

As explained more fully in the Trustees' Responsibilities Statement (set out in the Trustees' Annual Report), the Trustees' (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The Trustees have elected for the financial statements to be audited in accordance with the Charities and Trustee Investment (Scotland) Act 2005 rather than the Companies Act 2006. Accordingly we have been appointed as Auditor under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's [APB's] Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2013 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

## **The Community Health Shop Limited**

### **Independent Auditor's Report to the Trustees of The Community Health Shop Limited (continued)**

#### **Emphasis of Matter - Going Concern**

Without qualifying our opinion, we wish to draw attention to note 16 regarding the decision taken by the Trustees to wind up the activities of the charity following the removal of grant funding from NHS Greater Glasgow and Clyde. As a result, the financial statements have not been prepared on a going concern basis. No adjustments are required to the balance sheet figures as the assets of the charity are to be transferred at no consideration.

#### **Matters on which we are required to report by exception**

In respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept proper and adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.



**Mark Mulholland (Senior Statutory Auditor)**

**for and on behalf of**

**Alexander Sloan**

**Chartered Accountants and**

**Statutory Auditor**

**31 May 2013**

Alexander Sloan is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

**38 Cadogan Street**

**Glasgow**

**G2 7HF**

**The Community Health Shop Limited**

**Statement of Financial Activities**

**for the year ended 31 March 2013**

	Notes	Unrestricted funds £	Restricted funds £	2013 Total £	2012 Total £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	-	72,000	72,000	116,137
<b>Incoming resources from charitable activities</b>	3	-	-	-	85,100
<b>Total incoming resources</b>		-	72,000	72,000	201,237
<b>Resources expended</b>					
Charitable activities	4	(988)	(159,506)	(160,494)	(154,699)
Governance costs	5	(540)	(3,779)	(4,319)	(3,016)
<b>Total resources expended</b>		(1,528)	(163,285)	(164,813)	(157,715)
<b>Net (outgoing)/incoming resources before transfers</b>		(1,528)	(91,285)	(92,813)	43,522
Gross transfers between funds		(9,336)	9,336	-	-
<b>Net (outgoing)/incoming resources before other recognised gains and losses</b>		(10,864)	(81,949)	(92,813)	43,522
<b>Other recognised gains/(losses)</b>					
Transfer of remaining funds	16	(17,004)	-	(17,004)	-
<b>Net movement in funds</b>		(27,868)	(81,949)	(109,817)	43,522
<b>Reconciliation of funds</b>					
Total funds brought forward		27,868	81,949	109,817	66,295
<b>Total funds carried forward</b>		-	-	-	109,817

The notes on pages 9 to 15 form an integral part of these financial statements.




# The Community Health Shop Limited

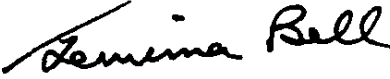
## Balance Sheet as at 31 March 2013

	Notes	2013 £	2012 £
<b>Fixed assets</b>			
Tangible assets	9	-	2,462
<b>Current assets</b>			
Debtors	10	22	37,466
Cash at bank and in hand		21,460	108,631
		21,482	146,097
<b>Creditors: amounts falling due within one year</b>	11	(21,482)	(38,742)
<b>Net current (liabilities)/assets</b>		-	107,355
<b>Net (liabilities)/assets</b>		-	109,817
<b>Funds</b>			
Unrestricted funds			
General funds	13	-	27,868
Restricted funds	14	-	81,949
		-	109,817

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

The financial statements were approved and authorised for issue by the Board on 31 May 2013 and signed on their behalf by

  
Peter Howden  
Trustee

  
Jemima Bell  
Trustee

Registered number: SC215282

The notes on pages 9 to 15 form an integral part of these financial statements.

## **The Community Health Shop Limited**

### **Notes to the Financial Statements for the year ended 31 March 2013**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

##### **1.2. Incoming resources**

Voluntary income and income from charitable activities including grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods, or when the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from Bank interest is included in the year in which it is receivable.

##### **1.3. Resources expended**

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

##### **1.4 Activity based reporting**

The Trustees are of the opinion that the charity has a single activity and there is no merit in providing further analysis within the notes to the accounts.

**The Community Health Shop Limited**

**Notes to the Financial Statements  
for the year ended 31 March 2013**

**1.5. Tangible fixed assets and depreciation**

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings  
and equipment - 25% straight line

**2. Voluntary income**

	2013	2012
	£	£
NHS Greater Glasgow - Primary Care	72,000	115,453
Other Grants	-	684
	<u>72,000</u>	<u>116,137</u>

**3. Incoming resources from charitable activities**

	2013	2012
	£	£
Keepwell	-	85,100
	<u>-</u>	<u>85,100</u>

# **The Community Health Shop Limited**

## **Notes to the Financial Statements for the year ended 31 March 2013**

### **4. Costs of charitable activities**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Wages and salaries	123,684	97,258
Employer's NI contributions	5,326	5,122
Rent and rates	5,741	2,755
Heat, light, cleaning and insurance	3,330	2,716
Repairs and maintenance	12,172	38,651
Telephone, Stationery and postage	2,395	1,098
General expenses	3,513	4,150
Legal and professional	578	1,606
Bank charges	86	-
Depreciation	334	1,343
Losses on disposal of tangible assets	3,335	-
	<u>160,494</u>	<u>154,699</u>

### **5. Governance costs**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Audit	4,319	3,016
	<u>4,319</u>	<u>3,016</u>

### **6. Net (resources expended)/incoming resources for the year**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Net (resources expended)/incoming resources is stated after charging:		
Depreciation	334	1,343
Loss on disposal of tangible fixed assets	3,335	-
Auditors' remuneration	4,319	3,016
	<u>4,319</u>	<u>3,016</u>

# The Community Health Shop Limited

## Notes to the Financial Statements for the year ended 31 March 2013

### 7. Employees

#### Number of employees

The average monthly numbers of employees during the year were:

Administration and support

2013

2012

2

2

#### Employment costs

2013

2012

£

£

Wages and salaries

123,684

97,258

Social security costs

5,326

5,122

129,010

102,380

Included in Wages & Salaries is £67,217 of sessional costs.

### 8. Trustees' emoluments

None of the Trustees received any remuneration or reimbursement of expenses during the year.

### 9. Tangible fixed assets

Fixtures,  
fittings and  
equipment  
£

Total  
£

#### Cost

At 1 April 2012

13,438

13,438

Additions

1,206

1,206

Disposals

(4,619)

(4,619)

At 31 March 2013

10,025

10,025

#### Depreciation

At 1 April 2012

10,976

10,976

On disposals

(1,285)

(1,285)

Charge for the year

334

334

At 31 March 2013

10,025

10,025

#### Net book values

At 31 March 2013

-

-

At 31 March 2012

2,462

2,462

# **The Community Health Shop Limited**

## **Notes to the Financial Statements for the year ended 31 March 2013**

<b>10. Debtors</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Other debtors	-	35,453
Prepayments and accrued income	22	2,013
	<u>22</u>	<u>37,466</u>
<b>11. Creditors: amounts falling due within one year</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Trade creditors	386	-
Other creditors - transfers on closure	17,004	-
Accruals and deferred income	4,092	38,742
	<u>21,482</u>	<u>38,742</u>
<b>12. Analysis of net assets between funds</b>	<b>Unrestricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
Fund balances at 31 March 2013 as represented by:		
Current assets	21,482	21,482
Current liabilities	(21,482)	(21,482)
	<u>-</u>	<u>-</u>

# The Community Health Shop Limited

## Notes to the Financial Statements for the year ended 31 March 2013

13. Unrestricted General Funds	1 Apr '12 £	Outgoing £	Transfers £	31 Mar '13 £
Unrestricted Funds	27,868	(1,528)	(9,336)	17,004
	<u>27,868</u>	<u>(1,528)</u>	<u>(9,336)</u>	<u>17,004</u>

### Purposes of General Funds

#### Unrestricted Funds

The unrestricted funds are the free reserves of the charity, which can be spent as the Trustees deem to be appropriate.

14. Restricted funds	1 Apr '12 £	Incoming £	Outgoing £	Transfers £	31 Mar '13 £
NHS Greater Glasgow - Primary Care	40,000	70,000	(119,336)	9,336	-
Additional Therapy Sessions	-	2,000	(2,000)	-	-
Lloyds TSB Organisational Review Grant	1,949	-	(1,949)	-	-
Keepwell	40,000	-	(40,000)	-	-
	<u>81,949</u>	<u>72,000</u>	<u>(163,285)</u>	<u>9,336</u>	<u>-</u>

### Purposes of restricted funds

#### NHS Greater Glasgow - Primary Care

NHS Greater Glasgow provided funding towards premises costs. A further £2,000 was received to pay for additional therapy sessions.

#### Lloyds TSB Organisational Review Grant

In addition to funding towards salary costs, Lloyds TBS also provided a one-off grant towards the costs of an organisational review.

#### Keepwell

An NHS Keep Well grant was received to go towards this project.

### 15. Transactions with Trustees

During the year the Community Health Shop donated computer equipment with a total book value of £2,664 to Jemima Bell who was collecting items on behalf of Barlanark Greyfriars Youth Project which is part of Barlanark Greyfriars Church.

**The Community Health Shop Limited**

**Notes to the Financial Statements  
for the year ended 31 March 2013**

**16. Post balance sheet events**

Following the removal of grant funding from NHS Greater Glasgow and Clyde to the charity, the decision was made by the Trustees to wind the charity up with effect from 31st March 2013.

The remaining funds were split equally between Barlanark Out of School Care Service and Easterhouse Citizens Advice Bureau.



**The Community Health Shop Limited**

**The following pages do not form part of the statutory accounts.**

**The Community Health Shop Limited**

**Detailed Income and Expenditure Account  
for the year ended 31 March 2013**

	2013		2012	
	£	£	£	£
<b>Income</b>				
<b>Voluntary Income</b>				
NHS Greater Glasgow - Primary Care	72,000		115,453	
Other Grants	-		684	
	<u>          </u>	72,000	<u>          </u>	116,137
<b>Income from charitable activities</b>				
Keepwell	-		85,100	
	<u>          </u>	-	<u>          </u>	85,100
<b>Total income</b>		72,000		201,237
<b>Total expenditure</b>		(164,813)		(157,715)
<b>Net (deficit)/surplus for the year</b>		<u><u>(92,813)</u></u>		<u><u>43,522</u></u>

**The Community Health Shop Limited**

**Schedule of Expenditure  
for the year ended 31 March 2013**

<b>Expenditure</b>	<b>2013</b>		<b>2012</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Charitable activities</b>				
<i>Staff costs</i>				
Wages and salaries	123,684		97,258	
Employer's NI contributions	<u>5,326</u>		<u>5,122</u>	
		129,010		102,380
<i>Premises costs</i>				
Rent and rates	5,741		2,755	
Heat, light, cleaning and insurance	3,330		2,716	
Repairs and maintenance	<u>12,172</u>		<u>38,651</u>	
		21,243		44,122
<i>Running costs</i>				
Telephone, Stationery and postage	2,395		1,098	
General expenses	<u>3,513</u>		<u>4,150</u>	
		5,908		5,248
<i>Legal and professional costs</i>				
Legal and professional	<u>578</u>		<u>1,606</u>	
		578		1,606
<i>Finance costs</i>				
Bank charges	<u>86</u>		<u>-</u>	
		86		-
<i>Depreciation and Gains/Losses</i>				
Depreciation	334		1,343	
Losses on disposal of tangible assets	<u>3,335</u>		<u>-</u>	
		3,669		1,343
<b>Total of charitable activity expenditure</b>		<u>160,494</u>		<u>154,699</u>
<b>Governance Costs</b>				
Audit	<u>4,319</u>		<u>3,016</u>	
		4,319		3,016
<b>Total expenditure</b>		<u><u>164,813</u></u>		<u><u>157,715</u></u>