

REGISTERED COMPANY NUMBER: SC264176 (Scotland)
REGISTERED CHARITY NUMBER: SC035257

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018
FOR
HOME FROM HOME (SCOTLAND) LIMITED

Henry Brown & Co
Chartered Accountants
26 Portland Road
Kilmarnock
Ayrshire
KA1 2EB

THURSDAY



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COMPANIES HOUSE

HOME FROM HOME (SCOTLAND) LIMITED

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FOR THE YEAR ENDED 31 MARCH 2018

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HOME FROM HOME (SCOTLAND) LIMITED

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2018**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2018. The trustees have adopted the provisions of 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's activities and objectives are to supply reused furniture and household goods to people in West Dumbartonshire and beyond who are unemployed, on low income or homeless. It is our endeavour to improve the health and well-being of these groups through enhanced quality of living conditions. We attempt to develop our volunteers by working with partners to provide training and work experience to unemployed people in West Dumbartonshire. At the core of our activities is reuse which reduces land fill. Our key objectives are to develop retail facilities, satisfy the greatest needs of all our target clients and make Home from Home a great place to work for staff and volunteers.

We endeavour to promote the benefit of those aforementioned without discrimination, by associating with local statutory and voluntary organisations and inhabitants in a common effort to assist the interest of social welfare, so the conditions of life of our target group may be enhanced and improved.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The most important aspect of our services is the provision of reused furniture and household goods to those most in need.

During the financial year 2017/18 we donated to vulnerable families (a total of 204 households) a range of household items, sofas, beds, wardrobes and other items. We estimate that the minimum resale value of these items that could be achieved in our shop was in excess of £54,000. The households involved the creation of 190 new tenancies and the families included a total of 173 children.

Our collective shop sales and distribution to those in need also prevents landfill however furniture donations have slowed significantly and continue to be problematic in terms of quality and volume which has had a knock on effect on our sales and assistance levels. Against this background and the negative impact on our sales performance we refurbished our property in an endeavor to stimulate our retail sales. This is showing early signs of success.

FINANCIAL REVIEW

Financial position

The statement of financial activities on page 4 show a deficit for the year of £32,213 (2017 -deficit of £50). This was after including refit costs of £26,760 in premises costs.

We will continue to control our cost base, however premises costs continue to impact on our overall effectiveness in financial terms.

Going concern

Whilst the nature of charitable funding contains an element of inherent uncertainty, after making appropriate enquires, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

FUTURE PLANS

Our relevance to our geographical area is extremely important with the demand from families increasing and our expectations of adequate provision of assistance under pressure. We believe our refurbished premises will assist our retail sales and we will be approaching private donors for further financial assistance.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

HOME FROM HOME (SCOTLAND) LIMITED

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2018**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The company, which is a recognised charity in Scotland, is limited by guarantee and was set up by a Memorandum and Articles of Association.

Recruitment and appointment of new trustees

There is a maximum of 12 Trustees of whom no more than 9 shall be member Trustees and no more than 3 co-opted Trustees. The minimum is 6. One third of elected Trustees shall retire each year and will be eligible for re-election.

Organisational structure

The company is limited by guarantee and is recognised by H.M. Revenue and Customs as a charity for the purposes of section 505 Income and Corporation Taxes act 1988. It is governed by a Memorandum and Articles of Association. It is also a registered charity with the Office of Scottish Charity Regulators (Number SC035257).

Risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the retail operation and finances of the company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. The following mechanisms are in place for achieving the company's objectives and form part of our overall risk management:

1. The manager provides six weekly reports to the Board of trustees that are then discussed and considered.
2. We liaise formally and informally with local authority departments and other community charities in respect of our target clients.
3. We engage with various recycling organisations including the local authority to reduce landfill.
4. The Annual Report and the independently examined accounts are sent to various funders to meet their criteria. Accounts are also sent to Companies House and OSCR.
5. We are an accredited member of Resolve Scotland's re use quality standards programme.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC264176 (Scotland)

Registered Charity number

SC035257

Registered office

Unit 3
Ash Road
Broadmeadow Industrial Estate
Dumbarton
G82 2RS

Trustees

Peter Cummings, Chairman
Carol Dinning (resigned 18 May 2018)
Rose Harvie
Jim Bollan
Cindy Hendry
Caroline Marsland
Ronald Savage

Company Secretary

M Wylie

HOME FROM HOME (SCOTLAND) LIMITED

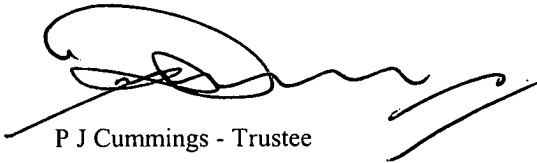
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Henry Brown & Co
Chartered Accountants
26 Portland Road
Kilmarnock
Ayrshire
KA1 2EB

Approved by order of the board of trustees on 31 March 2021 and signed on its behalf by:



P J Cummings - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HOME FROM HOME (SCOTLAND) LIMITED

Independent examiner's report to the trustees of Home From Home (Scotland) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2018.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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 (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Gregor Orr
Chartered Accountants of Scotland
Henry Brown & Co
Chartered Accountants
26 Portland Road
Kilmarnock
Ayrshire
KA1 2EB

31 March 2021

HOME FROM HOME (SCOTLAND) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2018

	Notes	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		87,424	750	88,174	66,235
Other trading activities	2	55,685	-	55,685	62,520
Total		143,109	750	143,859	128,755
EXPENDITURE ON					
Charitable activities					
Charitable activities		175,122	950	176,072	128,805
NET INCOME/(EXPENDITURE)		(32,013)	(200)	(32,213)	(50)
RECONCILIATION OF FUNDS					
Total funds brought forward		107,432	572	108,004	108,054
TOTAL FUNDS CARRIED FORWARD		75,419	372	75,791	108,004

The notes form part of these financial statements

HOME FROM HOME (SCOTLAND) LIMITED

BALANCE SHEET 31 MARCH 2018

	Notes	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
FIXED ASSETS					
Tangible assets	7	3,141	-	3,141	4,517
CURRENT ASSETS					
Debtors	8	17,340	-	17,340	11,519
Cash at bank and in hand		67,873	372	68,245	101,827
		<u>85,213</u>	<u>372</u>	<u>85,585</u>	<u>113,346</u>
CREDITORS					
Amounts falling due within one year	9	(12,935)	-	(12,935)	(9,859)
NET CURRENT ASSETS		<u>72,278</u>	<u>372</u>	<u>72,650</u>	<u>103,487</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>75,419</u>	<u>372</u>	<u>75,791</u>	<u>108,004</u>
NET ASSETS		<u>75,419</u>	<u>372</u>	<u>75,791</u>	<u>108,004</u>
FUNDS	10				
Unrestricted funds				75,419	107,432
Restricted funds				372	572
TOTAL FUNDS				<u>75,791</u>	<u>108,004</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

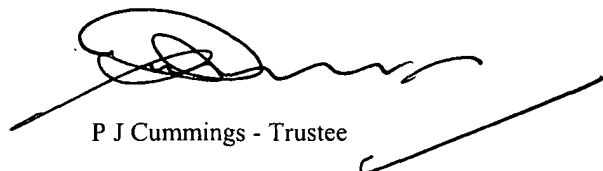
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

HOME FROM HOME (SCOTLAND) LIMITED

BALANCE SHEET - continued
31 MARCH 2018

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'P J Cummings', with a long horizontal stroke extending to the right.

P J Cummings - Trustee

HOME FROM HOME (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2018**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 10% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 33% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

HOME FROM HOME (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2018

2. OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Shop income	55,685	62,520
	<u>55,685</u>	<u>62,520</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2018	2017
	£	£
Depreciation - owned assets	1,376	1,739
	<u>1,376</u>	<u>1,739</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2018	2017
Manager	1	1
Operational Staff	2	1
	<u>3</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	66,035	200	66,235
Other trading activities	62,520	-	62,520
Total	<u>128,555</u>	<u>200</u>	<u>128,755</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	128,805	-	128,805
NET INCOME/(EXPENDITURE)	<u>(250)</u>	<u>200</u>	<u>(50)</u>

HOME FROM HOME (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2018

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	107,682	372	108,054
TOTAL FUNDS CARRIED FORWARD	<u>107,432</u>	<u>572</u>	<u>108,004</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2017 and 31 March 2018	<u>3,910</u>	<u>3,780</u>	<u>15,156</u>	<u>16,450</u>	<u>39,296</u>
DEPRECIATION					
At 1 April 2017	3,128	2,883	14,513	14,255	34,779
Charge for year	<u>391</u>	<u>224</u>	<u>212</u>	<u>549</u>	<u>1,376</u>
At 31 March 2018	<u>3,519</u>	<u>3,107</u>	<u>14,725</u>	<u>14,804</u>	<u>36,155</u>
NET BOOK VALUE					
At 31 March 2018	<u>391</u>	<u>673</u>	<u>431</u>	<u>1,646</u>	<u>3,141</u>
At 31 March 2017	<u>782</u>	<u>897</u>	<u>643</u>	<u>2,195</u>	<u>4,517</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	17,000	9,834
Other debtors	-	1,337
Prepayments	<u>340</u>	<u>348</u>
	<u>17,340</u>	<u>11,519</u>

HOME FROM HOME (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2018

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade creditors	10,335	-
Accrued expenses	2,600	9,859
	<u>12,935</u>	<u>9,859</u>

10. MOVEMENT IN FUNDS

	At 1/4/17	Net movement in funds	At 31/3/18
	£	£	£
Unrestricted funds			
General fund	107,432	(32,013)	75,419
Restricted funds			
Bedding Fund	572	(200)	372
TOTAL FUNDS	<u>108,004</u>	<u>(32,213)</u>	<u>75,791</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	143,109	(175,122)	(32,013)
Restricted funds			
Bedding Fund	750	(950)	(200)
TOTAL FUNDS	<u>143,859</u>	<u>(176,072)</u>	<u>(32,213)</u>

Comparatives for movement in funds

	At 1/4/16	Net movement in funds	At 31/3/17
	£	£	£
Unrestricted funds			
General fund	107,682	(250)	107,432
Restricted funds			
Bedding Fund	372	200	572
TOTAL FUNDS	<u>108,054</u>	<u>(50)</u>	<u>108,004</u>

HOME FROM HOME (SCOTLAND) LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2018

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	128,555	(128,805)	(250)
Restricted funds			
Bedding Fund	200	-	200
TOTAL FUNDS	<u>128,755</u>	<u>(128,805)</u>	<u>(50)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.

HOME FROM HOME (SCOTLAND) LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2018

	2018 £	2017 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	-
Donations	823	10,235
Grants	87,350	56,000
	<hr/> 88,174	<hr/> 66,235
Other trading activities		
Shop income	55,685	62,520
	<hr/>	<hr/>
Total incoming resources	143,859	128,755
EXPENDITURE		
Charitable activities		
Wages	54,874	50,553
Social security	945	1,076
Pensions	4,698	1,761
Vehicle expenses	15,982	18,856
Volunteer expenses	4,176	5,224
Bedding and other direct costs	5,656	2,089
	<hr/> 86,331	<hr/> 79,559
Support costs		
Management		
Premises costs	81,500	33,771
Communication costs	2,714	2,509
Marketing	250	4,581
Professional fees	1,301	1,478
Freehold property	391	391
Plant and machinery	224	299
Fixtures and fittings	212	317
Motor vehicles	549	732
	<hr/> 87,141	<hr/> 44,078
Governance costs		
Accountancy and legal fees	2,600	-
Audit fees	-	5,168
	<hr/> 2,600	<hr/> 5,168
Total resources expended	176,072	128,805
	<hr/>	<hr/>
Net expenditure	<u>(32,213)</u>	<u>(50)</u>