

COMPANY REGISTRATION NUMBER: SC268137

CHARITY REGISTRATION NUMBER: SC035629

**The Muirhead Outreach Project Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 September 2018**

WEDNESDAY



SCT \*S86ITFR4\* #401  
29/05/2019  
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**PATERSON BOYD & Co.**  
Chartered Accountants

# **The Muirhead Outreach Project Limited**

**Company Limited by Guarantee**

**Financial Statements**

**Year Ended 30 September 2018**

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# **The Muirhead Outreach Project Limited**

**Company Limited by Guarantee**

## **Trustees' Annual Report (Incorporating the Director's Report)**

**Year Ended 30 September 2018**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2018.

### **Reference and administrative details**

**Registered charity name**                      The Muirhead Outreach Project Limited

**Charity registration number**                SC035629

**Company registration number**               SC268137

**Principal office and registered office**       7 Pentland Court  
Saltire Centre  
Glenrothes  
Fife  
KY6 2AH

**The trustees**                                      Jan Davidson  
Claire Robinson  
Robert Bazley  
Dorothy Markham                                (Resigned 14 November 2017)  
Patricia Gourlay                                   (Resigned 30 April 2018)

### **Key management personnel**

**Manager**    Kylie Christie

**Bankers**    Bank of Scotland  
PO Box 10  
Kirkcaldy  
KY1 3PA

**Solicitors**     Morton Fraser  
2 Quartermile  
Lister Square  
Edinburgh  
EH3 9GL

# **The Muirhead Outreach Project Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year Ended 30 September 2018**

#### **Independent Examiner**

Neil Paterson B.A. C.A  
Paterson Boyd & Co Limited  
18 North Street  
Glenrothes  
Fife  
KY7 5NA

#### **Structure, governance and management**

##### Governing Document

The Muirhead Outreach Project Limited is a registered charity, the objectives of which are set out in its Memorandum and Articles of Association. The charity is a company limited by guarantee which does not have any share capital, in terms of the Companies Act 2006. In the event of the charity being wound up, the members are required to contribute an amount not exceeding £1.

##### Organisational Structure and Decision Making

The trustees determine the policy of the charity and day to day operational management is delegated to the staff team. The board consists of members with expertise within Social work, Education, Business and IT knowledge. The Chairman is currently the CEO of an IT Service Company and previously held the position of CEO of a Residential Childcare Organisation.

The board of trustees values the contribution of service users and their families, involving them in consultation groups who supply information which is used to inform the board.

As vacancies have arisen in the board we are endeavouring to recruit to ensure a balance of experience. During the year two Trustees resigned due to other work commitments. No remuneration is paid to trustees.

##### Trustee Induction and Training

Prior to appointment to the board, prospective trustees are made familiar with the practical work of the charity by being briefed on its objectives and activities by one of the trustees and being provided with other relevant information. A hand out and previous reports are also provided which includes information on the roles and duties of a Trustee.

##### Relationship with Related Parties

The charity receives significant administrative management support on a voluntary basis from an independent childcare organisation and it is expected this management support will continue for the foreseeable future.

# **The Muirhead Outreach Project Limited**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year Ended 30 September 2018**

## **Structure, governance and management *(continued)***

### **Risk Management**

Alongside the administrative management support provided by the above organisation, material business, financial and operational risks are assessed on an annual basis, and where appropriate, systems or procedures are established to mitigate these risks.

### **Objectives and activities**

The Muirhead Outreach Project offers services to children, young people and families in difficulty. The Project provides a range and depth of tailor-made packages for work with children and families, taking into account assessments by other professionals and carers.

The Objects for which the charity is established are:-

- To promote the benefit of children and young people in a common effort to relieve the needs and advance the education of all such persons so that they can achieve their full potential and to enable them to participate in discussions where they can express their thoughts, feelings, preferences and ideas;
- To provide a forum for children and young people and their representatives, parents and carers, support and achieve on issues relating to such groups such as integration, education, advice, welfare, health, social issues, training and employment.

The Aims of the charity are:-

- To offer support to social workers and other professional agencies, to allow them to sustain vulnerable young people in their homes;
- To work with children and families using a wide range of tailor-made packages;
- To provide respite day care for families and foster parents;
- To provide short-term planned breaks for families and their children.

# **The Muirhead Outreach Project Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year Ended 30 September 2018**

#### **Achievements and performance**

During 2018 children and their families have directly benefited from the service as follows:-

- During 2018 we continued to use our office accommodation, which is equipped with toys, games and a computer, to carry out one to one work as well as group based activities during the school holidays and throughout the year.
- Increased the number of families we support to 15.
- 14 families holidayed in our caravan, some of them having a holiday for the first time.
- Youth clubs, holiday clubs and planned one-to-one work with young people.
- Regular play activity sessions, offering the children a range of new learning opportunities and life experiences.
- Parents' group to help build their self-esteem and improve their parenting skills.
- Successfully integrating and sustaining young people in education, working closely with educational professionals.
- We have developed evaluation methods of the work we undertake.
- We have employed another part time sessional worker and a charity development officer.
- We improved by two grades on our latest Inspection from the Care inspectorate.

#### **Financial review**

The charity has generated a deficit of £6,255 (2017: £15,756 deficit) for the year end 30 September 2018. Total reserves stand at £39,739 (2017: £45,994) of which £1,826 (2017: £10,872) represent unrestricted funds.

#### **Donations**

Funds have been received through generous donations (Over £2000) from The Ian McTaggart Trust, The Hugh Fraser Foundation, Souter Charitable Trust, The Ashworth Grant, The Co-op, The Robertson Trust, Robert Haldane Smith Foundation, Ward Family Charity, Lyndal Tree Foundation, Foundation Scotland, Westwood Charitable Trust and the WCH Trust. A donation from the Crerar Hotels Trust and New Park Educational Trust has covered caravan charges for the year and Cash For Kids (Kingdom FM) generously paid for pantomime tickets for the young people and their families for Christmas. There were other donations from smaller trusts and organisations as a result of the work Winning Leishman carried out for us.

#### **Fundraising**

Fund raising from Reya raised £516 and a sponsored bounceathon raised £824.

#### **Investment Policy**

The constitution of the charity authorises the management committee members to make and hold investments using the unrestricted funds of the charity, but no such investments are currently held other than a bank deposit account.

# **The Muirhead Outreach Project Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year Ended 30 September 2018**

#### **Financial review *(continued)***

##### **Reserves Policy**

The charity maintains separate restricted funds to support the charity's operations. Details of movements in the various funds are shown in note 21 to the Financial Statements.

The charity considers it prudent to encompass, within this policy, the following amounts to cover:-

- Three months running costs

##### **Plans for future periods**

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements being in place.

##### **Trustees' responsibilities statement**

The trustees, who are also directors 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).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgements and accounting 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 accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. 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.

# **The Muirhead Outreach Project Limited**

**Company Limited by Guarantee**

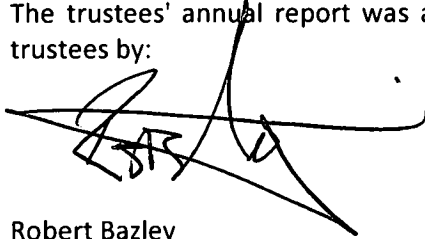
**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year Ended 30 September 2018**

## **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 17 May 2019 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to be 'R. Bazley', written over a horizontal line.

Robert Bazley  
Chairman



# **The Muirhead Outreach Project Limited**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of The Muirhead Outreach Project Limited**

**Year Ended 30 September 2018**

I report to the trustees on my examination of the financial statements of The Muirhead Outreach Project Limited ('the charity') for the year ended 30 September 2018.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### **Independent examiner's statement**

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

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 charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the financial statements 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 financial statements 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).

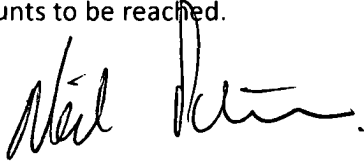
# **The Muirhead Outreach Project Limited**

**Company Limited by Guarantee**

## **Independent Examiner's Report to the Trustees of The Muirhead Outreach Project Limited** *(continued)*

**Year Ended 30 September 2018**

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.



Neil Paterson B.A. C.A  
Independent Examiner  
Paterson Boyd & Co Limited  
18 North Street  
Glenrothes  
Fife  
KY7 5NA

# The Muirhead Outreach Project Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year Ended 30 September 2018

			2018		2017
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	26,598	55,033	<b>81,631</b>	98,617
Charitable activities	6	400	–	<b>400</b>	658
Other trading activities	7	6,686	–	<b>6,686</b>	1,965
Investment income	8	–	–	–	1
<b>Total income</b>		<u>33,684</u>	<u>55,033</u>	<u><b>88,717</b></u>	<u>101,241</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	11,066	–	<b>11,066</b>	10,772
Expenditure on charitable activities	10,11	31,527	52,379	<b>83,906</b>	106,225
<b>Total expenditure</b>		<u>42,593</u>	<u>52,379</u>	<u><b>94,972</b></u>	<u>116,997</u>
<b>Net expenditure</b>		<u>(8,909)</u>	<u>2,654</u>	<u><b>(6,255)</b></u>	<u>(15,756)</u>
Transfers between funds		(137)	137	–	–
<b>Net movement in funds</b>		<u>(9,046)</u>	<u>2,791</u>	<u><b>(6,255)</b></u>	<u>(15,756)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>10,872</u>	<u>35,122</u>	<u><b>45,994</b></u>	<u>61,750</u>
<b>Total funds carried forward</b>		<u>1,826</u>	<u>37,913</u>	<u><b>39,739</b></u>	<u>45,994</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 12 to 27 form part of these financial statements.

# The Muirhead Outreach Project Limited

Company Limited by Guarantee

## Statement of Financial Position

30 September 2018

		2018		2017
		£	£	£
<b>Fixed Assets</b>				
Tangible fixed assets	17		3,826	4,177
<b>Current Assets</b>				
Debtors	18	2,024		1,830
Cash at bank and in hand		35,144		43,386
		<u>37,168</u>		<u>45,216</u>
<b>Creditors: amounts falling due within one year</b>	19	<u>1,255</u>		<u>3,399</u>
<b>Net Current Assets</b>			<u>35,913</u>	<u>41,817</u>
<b>Total Assets Less Current Liabilities</b>			<u>39,739</u>	<u>45,994</u>
<b>Net Assets</b>			<u>39,739</u>	<u>45,994</u>
<b>Funds of the Charity</b>				
Restricted funds			37,913	35,122
Unrestricted funds			1,826	10,872
<b>Total charity funds</b>	21		<u>39,739</u>	<u>45,994</u>

For the year ending 30 September 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position  
continues on the following page.

The notes on pages 12 to 27 form part of these financial statements.

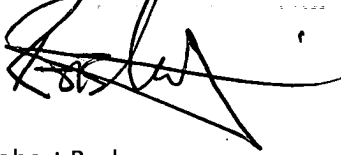
**The Muirhead Outreach Project Limited**

**Company Limited by Guarantee**

**Statement of Financial Position *(continued)***

**30 September 2018**

These financial statements were approved by the board of trustees and authorised for issue on 17 May 2019, and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'R. Bazley', with a long horizontal flourish extending to the right.

Robert Bazley  
Chairman

The notes on pages 12 to 27 form part of these financial statements.

# **The Muirhead Outreach Project Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year Ended 30 September 2018**

#### **1. General Information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 7 Pentland Court, Saltire Centre, Glenrothes, Fife, KY6 2AH.

#### **2. Statement of Compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting Policies**

##### **Basis of Preparation**

The Muirhead Outreach Project Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going Concern**

There are no material uncertainties about the charity's ability to continue.

##### **Disclosure Exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

##### **Judgements and Key Sources of Estimation Uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# **The Muirhead Outreach Project Limited**

**Company Limited by Guarantee**

**Notes to the Financial Statements** *(continued)*

**Year Ended 30 September 2018**

## **3. Accounting Policies** *(continued)*

### **Fund Accounting**

Funds held by the charity are either:-

- unrestricted general funds, which are donations and other incoming resources receivable or generated for the objectives of the charity without specified purpose.
- restricted funds, which are funds that can only be used for a particular restricted purpose within the objectives of the charity.

### **Incoming Resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

### **Resources Expended**

Resources expended are included in the accounts on an accruals basis inclusive of any VAT which cannot be recovered, as the charity is not VAT registered.

### **Tangible Assets**

Fixed assets are stated at cost less accumulated depreciation. Items below a value of £150 are not capitalised.

# The Muirhead Outreach Project Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year Ended 30 September 2018

#### 3. Accounting Policies *(continued)*

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold Improvements	-	20% reducing balance
Furniture, Fixtures and Fittings	-	20% reducing balance
Computer Equipment	-	straight line over 3 years

##### Financial Instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

##### Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

#### 4. Limited by Guarantee

The company is limited by guarantee and, consequently, has no share capital.

#### 5. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
<b>Donations</b>			
Donations	17,498	983	18,481
<b>Grants</b>			
Grants receivable	9,100	54,050	63,150
	<u>26,598</u>	<u>55,033</u>	<u>81,631</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
<b>Donations</b>			
Donations	21,270	—	21,270



# The Muirhead Outreach Project Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year Ended 30 September 2018

#### 5. Donations and Legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
<b>Grants</b>			
Grants receivable	11,850	65,497	77,347
	<u>33,120</u>	<u>65,497</u>	<u>98,617</u>

#### 6. Charitable Activities

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Fee income	<u>400</u>	<u>400</u>	<u>658</u>	<u>658</u>

#### 7. Other Trading Activities

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Fundraising	516	516	538	538
Hire of caravan	350	350	626	626
Misc. Income	5,820	5,820	801	801
	<u>6,686</u>	<u>6,686</u>	<u>1,965</u>	<u>1,965</u>

#### 8. Investment Income

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Bank interest receivable	<u>—</u>	<u>—</u>	<u>1</u>	<u>1</u>

#### 9. Costs of Raising Donations and Legacies

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Fundraising costs	<u>11,066</u>	<u>11,066</u>	<u>10,772</u>	<u>10,772</u>

# The Muirhead Outreach Project Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year Ended 30 September 2018

#### 10. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Outreach project	28,036	52,358	<b>80,394</b>
Support costs	3,491	21	<b>3,512</b>
	<u>31,527</u>	<u>52,379</u>	<u><b>83,906</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Outreach project	44,938	57,726	102,664
Support costs	3,561	–	3,561
	<u>48,499</u>	<u>57,726</u>	<u>106,225</u>

#### 11. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2018 £	Total fund 2017 £
Outreach project	80,394	2,501	<b>82,895</b>	105,219
Governance costs	–	1,011	<b>1,011</b>	1,006
	<u>80,394</u>	<u>3,512</u>	<u><b>83,906</b></u>	<u>106,225</u>

#### 12. Analysis of Support Costs

	Support costs £	Total 2018 £	Total 2017 £
Communications and IT	1,090	<b>1,090</b>	1,160
General office	1,066	<b>1,066</b>	998
Finance costs	345	<b>345</b>	396
Governance costs	1,011	<b>1,011</b>	1,006
	<u>3,512</u>	<u><b>3,512</b></u>	<u>3,560</u>

# The Muirhead Outreach Project Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year Ended 30 September 2018

#### 13. Net Expenditure

Net expenditure is stated after charging/(crediting):

	2018	2017
	£	£
Depreciation of tangible fixed assets	<u>1,072</u>	<u>1,041</u>

#### 14. Independent Examination Fees

	2018	2017
	£	£
Fees payable to the independent examiner for: Other assurance services	<u>1,011</u>	<u>1,006</u>

#### 15. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2018	2017
	£	£
Wages and salaries	47,546	47,446
Social security costs	–	(114)
Employer contributions to pension plans	283	157
	<u>47,829</u>	<u>47,489</u>

The average head count of employees during the year was 6 (2017: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2018	2017
	No.	No.
Staff	<u>3</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £20,318 (2017:£28,365).

#### 16. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# The Muirhead Outreach Project Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year Ended 30 September 2018

#### 17. Tangible Fixed Assets

	Leasehold improve- ments £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1 October 2017	9,996	22,971	2,355	<b>35,322</b>
Additions	—	—	721	<b>721</b>
<b>At 30 September 2018</b>	<b>9,996</b>	<b>22,971</b>	<b>3,076</b>	<b>36,043</b>
<b>Depreciation</b>				
At 1 October 2017	8,921	19,869	2,355	<b>31,145</b>
Charge for the year	214	618	240	<b>1,072</b>
<b>At 30 September 2018</b>	<b>9,135</b>	<b>20,487</b>	<b>2,595</b>	<b>32,217</b>
<b>Carrying amount</b>				
<b>At 30 September 2018</b>	<b>861</b>	<b>2,484</b>	<b>481</b>	<b>3,826</b>
At 30 September 2017	1,075	3,102	—	4,177

#### 18. Debtors

	2018 £	2017 £
Trade debtors	589	509
Intercompany loan	925	—
Prepayments and accrued income	510	1,321
	<b>2,024</b>	<b>1,830</b>

#### 19. Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	925	179
Intercompany loan	—	1,710
Accruals and deferred income	—	879
Social security and other taxes	—	508
Other creditors	330	123
	<b>1,255</b>	<b>3,399</b>

# The Muirhead Outreach Project Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year Ended 30 September 2018

#### 20. Pensions and Other Post Retirement Benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £283 (2017: £157).

#### 21. Analysis of Charitable Funds

##### Unrestricted funds

	At 1 October 2017	Income	Expenditure	Transfers	At 30 September 2018
	£	£	£	£	£
Unrestricted funds	<u>10,872</u>	<u>33,684</u>	<u>(42,593)</u>	<u>(137)</u>	<u>1,826</u>

	At 1 October 2016	Income	Expenditure	Transfers	At 30 September 2017
	£	£	£	£	£
Unrestricted funds	<u>34,625</u>	<u>35,744</u>	<u>(59,271)</u>	<u>(226)</u>	<u>10,872</u>

##### Restricted funds

	At October 2017	Income	Expenditure	Transfers	At 30 September 2018
	£	£	£	£	£
Big Lottery - Caravan	1,341	–	(266)	–	1,075
Big Lottery - Parents					
Group	412	–	(412)	–	–
Henry Duncan Awards	2,880	–	(2,914)	34	–
Santander UK					
Foundation Limited -					
Discovery Foundation	2,878	–	–	–	2,878
Scotmid Community					
Grants	21	–	(21)	–	–
The Hedley Foundation	834	–	(94)	–	740

# The Muirhead Outreach Project Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year Ended 30 September 2018

#### 21. Analysis of Charitable Funds *(continued)*

Hugh Fraser Foundation	198	2,000	(198)	–	2,000
The Cotton Trust	500	–	–	–	500
Inchyre Trust	–	500	–	–	500
Roger Vere Foundation	106	–	(106)	–	–
New Park Educational Trust	–	2,500	(1,319)	–	1,181
NHS Community Food & Health	13	–	(13)	–	–
Robertson Trust	–	15,000	(15,103)	103	–
Anton Jurgens Charitable Trust	4,000	–	(4,000)	–	–
Robert Haldane Smith Charitable Foundation	1,000	2,000	(2,970)	–	30
Trusthouse Charitable Foundation	49	–	(33)	–	16
The Pat Newman Trust	357	1,000	(330)	–	1,027
Cuckoo Hill Trust	1,000	1,000	(997)	–	1,003
Arndee Trust	1,000	–	(996)	–	4
Casa Stella Trust	500	–	(472)	–	28
Dorothy Markham	1,000	–	(641)	–	359
The Crerar Hotels Trust	952	1,000	(946)	–	1,006
Alchemy Foundation	466	–	(466)	–	–
Peter and Teresa Charitable Trust	3,000	–	(2,955)	–	45
The Claremont Trust	615	–	(615)	–	–
Lady Marion Gibson Trust	2,000	–	(777)	–	1,223
The Hugh Stenhouse Foundation	1,000	–	–	–	1,000
The Albert Hunt Trust	2,000	–	–	–	2,000
Foundation Scotland	2,000	2,500	(3,851)	–	649
The ABC Foundation	1,500	–	(1,500)	–	–
The Carmela and Ronnie Pignatelli Foundation	2,500	–	–	–	2,500
The Tillyloss Trust	1,000	–	(958)	–	42
The Miss Eliza C Pedersen's Trust	–	500	–	–	500
Souter Charitable Trust	–	3,000	(2,994)	–	6
The Russell Trust	–	1,000	(929)	–	71
Reuben Foundation	–	250	(25)	–	225

# The Muirhead Outreach Project Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year Ended 30 September 2018

#### 21. Analysis of Charitable Funds *(continued)*

Fort Forth CFK	–	983	(843)	–	140
Ashworth Grant	–	3,000	–	–	3,000
The Barrack Trust	–	1,000	(82)	–	918
Dr Guthrie's Association	–	1,000	–	–	1,000
Robin Leith Trust	–	1,000	–	–	1,000
Lyndal Tree Foundation	–	3,000	(720)	–	2,280
Volant Budget via Foundation Scotland	–	8,800	(3,833)	–	4,967
Jean S Innes Charitable Trust	–	1,000	–	–	1,000
WCH Trust	–	3,000	–	–	3,000
	<u>35,122</u>	<u>55,033</u>	<u>(52,379)</u>	<u>137</u>	<u>37,913</u>

	At 1 October 2016 £	Income £	Expenditure £	Transfers £	At 30 September 2017 £
Big Lottery - Caravan	1,678	–	(337)	–	1,341
Big Lottery - Parents Group	1,435	–	(1,023)	–	412
Henry Duncan Awards	1,511	4,000	(2,631)	–	2,880
Big Lottery	6,984	–	(7,007)	23	–
Voluntary Action Fund Santander UK	3,032	58	(3,090)	–	–
Foundation Limited - Discovery Foundation	3,559	–	(681)	–	2,878
Scotmid Community Grants	92	–	(71)	–	21
The Hedley Foundation	1,959	–	(1,125)	–	834
Hugh Fraser Foundation Aberdeen Asset Management Charitable Foundation	2,000	–	(1,802)	–	198
	2,375	–	(2,375)	–	–
Walter Scott & Partners Foundation	2,500	–	(2,263)	(237)	–

# The Muirhead Outreach Project Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year Ended 30 September 2018

#### 21. Analysis of Charitable Funds *(continued)*

The Cotton Trust	–	500	–	–	500
Martin Connell	–	1,000	(999)	(1)	–
Inchyre Trust	–	500	(500)	–	–
Roger Vere Foundation	–	500	(394)	–	106
New Park Educational Trust	–	2,500	(2,500)	–	–
M E Swinton Paterson Erskine Cunningham Hill Trust	–	1,000	(1,021)	21	–
Big Lottery - Communities & Families Fund	–	500	(501)	1	–
Rank Foundation	–	4,000	(4,063)	63	–
NHS Community Food & Health	–	500	(515)	15	–
Isabella Memorial Trust	–	1,975	(1,962)	–	13
Robertson Trust	–	500	(500)	–	–
Anton Jurgens Charitable Trust	–	15,000	(15,201)	201	–
Robert Haldane Smith Charitable Foundation	–	4,000	–	–	4,000
Trusthouse Charitable Foundation	–	1,000	–	–	1,000
The Pat Newman Trust	–	2,750	(2,701)	–	49
Cuckoo Hill Trust	–	1,000	(643)	–	357
AMW Charitable Trust	–	1,000	–	–	1,000
Arndee Trust	–	1,000	(1,040)	40	–
Casa Stella Trust	–	1,000	–	–	1,000
Dorothy Markham	–	500	–	–	500
The Crerar Hotels Trust	–	1,000	–	–	1,000
Alchemy Foundation	–	1,775	(823)	–	952
Peter and Teresa Charitable Trust	–	500	(34)	–	466
The Claremont Trust	–	3,000	–	–	3,000
	–	1,000	(385)	–	615



# The Muirhead Outreach Project Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year Ended 30 September 2018

#### 21. Analysis of Charitable Funds *(continued)*

Lady Marion Gibson Trust	–	2,000	–	–	2,000
The Hugh Stenhouse Foundation	–	1,000	–	–	1,000
Netopa Ltd	–	500	(600)	100	–
The Albert Hunt Trust	–	2,000	–	–	2,000
Foundation Scotland	–	2,000	–	–	2,000
The ABC Foundation	–	1,500	–	–	1,500
The Carmela and Ronnie Pignatelli Foundation	–	2,500	–	–	2,500
The Tillyloss Trust	–	1,000	–	–	1,000
Silverhill Trust	–	939	(939)	–	–
The Miss Eliza C Pedersen's Trust	–	–	–	–	–
Souter Charitable Trust	–	–	–	–	–
The Russell Trust	–	–	–	–	–
Reuben Foundation	–	–	–	–	–
Fort Forth CFK	–	–	–	–	–
Ashworth Grant	–	–	–	–	–
The Barrack Trust	–	–	–	–	–
Dr Guthrie's Association	–	–	–	–	–
Robin Leith Trust	–	–	–	–	–
Lyndal Tree Foundation	–	–	–	–	–
Volant Budget via Foundation Scotland	–	–	–	–	–
Jean S Innes Charitable Trust	–	–	–	–	–
WCH Trust	–	–	–	–	–
	<u>27,125</u>	<u>65,497</u>	<u>(57,726)</u>	<u>226</u>	<u>35,122</u>

# The Muirhead Outreach Project Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year Ended 30 September 2018

#### 21. Analysis of Charitable Funds *(continued)*

<u>Name of Fund</u>	<u>Purpose</u>
Big Lottery	Purchase of a caravan. Movement in the year relates to the grant funded element of the depreciation charge on this.
Big Lottery	Contribution towards running the Parents Group.
Henry Duncan Awards	Contribution towards admin wages.
Big Lottery	Contribution towards the running costs of the charity.
Voluntary Action Fund	Contribution towards the running costs of the charity.
Santander UK Foundation Limited - Discovery Foundation	Contribution towards the running costs of the cooking skills classes.
Scotmid Community Grants	Contribution towards the running costs of the Friday Group.
The Hedley Foundation	Contribution towards the running costs for outdoor activities.
Hugh Fraser Foundation	Contribution towards improvements to the centre.
Aberdeen Asset Management Charitable Foundation	Contribution towards the running costs of the charity.
Walter Scott & Partners Foundation	Contribution towards running of play clubs.
The Cotton Trust	Contribution towards toys costs.
Martin Connell	Contribution towards volunteer costs.
Inchyre Trust	Contribution towards running of play clubs.
Roger Vere Foundation	Contribution towards running of play clubs.
New Park Educational Trust	Contribution towards caravan running costs.
M E Swinton Paterson	Contribution towards caravan running costs.
Erskine Cunningham Hill Trust	Contribution towards caravan running costs.

# **The Muirhead Outreach Project Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year Ended 30 September 2018**

#### **21. Analysis of Charitable Funds *(continued)***

Big Lottery - Communities & Families Fund	Contribution towards food, volunteer and activity costs.
Rank Foundation	Contribution towards caravan running costs.
NHS Community Food & Health	Contribution towards the running costs of the cooking skills classes.
Isabella Memorial Trust	Contribution towards volunteer costs.
Robertson Trust	Contribution towards project manager's wages.
Anton Jurgens Charitable Trust	Contribution towards running of play clubs.
Robert Haldane Smith Charitable Foundation	Contribution towards running of play clubs.
Trusthouse Charitable Foundation	Contribution towards sessional wages.
The Pat Newman Trust	Contribution towards outings costs.
Cuckoo Hill Trust	Contribution towards running of play clubs.
AMW Charitable Trust	Contribution towards admin wages.
Arndee Trust	Contribution towards running of play clubs.
Casa Stella Trust	Contribution towards running of play clubs.
Dorothy Markham	Contribution towards running the Sunday Parents Group.
The Crerar Hotels Trust	Contribution towards caravan running costs.
Alchemy Foundation	Contribution towards volunteer family support costs.
Peter and Teresa	Contribution towards running of play clubs. Charitable Trust
The Claremont Trust	Contribution towards running the Happy Fridays Group.
Lady Marion Gibson Trust	Contribution towards running of play clubs.

# **The Muirhead Outreach Project Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

#### **Year Ended 30 September 2018**

#### **21. Analysis of Charitable Funds *(continued)***

The Hugh Stenhouse Foundation	Contribution towards running of play clubs.
Netopa Ltd	Contribution towards school uniform costs.
The Albert Hunt Trust	Contribution towards running of play clubs.
Foundation Scotland	Contribution towards sessional wages.
The ABC Foundation	Contribution towards running of play clubs.
The Carmela and Ronnie Pignatelli Foundation	Contribution towards running of play clubs.
The Tillyloss Trust	Contribution towards sessional wages.
Silverhill Trust	Contribution towards activities costs.
The Miss Eliza C Pedersen's Trust	Contribution towards running of play clubs.
Souter Charitable Trust	Contribution towards caravan running costs.
The Russell Trust	Contribution towards sessional wages.
Reuben Foundation	Contribution towards the running costs.
Fort Forth CFK	Contribution towards children's christmas panto tickets.
Ashworth Grant	Contribution towards running of play clubs.
The Barrack Trust	Contribution towards holiday activities.
Dr Guthrie's Association	Contribution towards running of play clubs.
Robin Leith Trust	Contribution towards running of play clubs.
Lyndal Tree Foundation	Contribution towards running of play clubs.
Volant Budget via Foundation Scotland	Contribution towards project staff costs, sessional workers and transport costs.
Jean S Innes Charitable Trust	Contribution towards running of play clubs.
WCH Trust	Contribution towards running of play clubs.

# The Muirhead Outreach Project Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year Ended 30 September 2018

#### 22. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Tangible fixed assets	2,753	1,073	3,826
Current assets	328	36,840	37,168
Creditors less than 1 year	(1,255)	–	(1,255)
<b>Net assets</b>	<u>1,826</u>	<u>37,913</u>	<u>39,739</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Tangible fixed assets	2,835	1,342	8,354
Current assets	11,436	33,780	90,432
Creditors less than 1 year	(3,399)	–	(6,798)
<b>Net assets</b>	<u>10,872</u>	<u>35,122</u>	<u>91,988</u>

#### 23. Related Parties

For the whole of the financial year the company was under the control of its directors as listed on page 1 of the financial statements.

Dorothy Markham and Claire Robinson are also directors in Cairn Mhor Childcare Partnership Limited. During the year Cairn Mhor Childcare Partnership Limited donated £6,000 (2017: £6,000) to the Muirhead Outreach Project Limited.

During the year Dorothy Markham donated £nil (2017: £2,400) to The Muirhead Outreach Project Limited.

During the year the company made sales to the value of £1,450 (2017: £1,025) to Cairn Mhor Childcare Partnership Limited. Also during the year the company purchased services to the value of £2,781 (2017: £13,170) from Cairn Mhor Childcare Partnership Limited.

During the year the company made purchases to the value of £721 from Netopa Ltd, a company in which Robert Bazley is a director and shareholder.

At the balance sheet date The Muirhead Outreach Project Limited was due an intercompany loan balance of £925 (2017: £1,710 to) from Cairn Mhor Childcare Partnership Limited.