

COMPANY REGISTRATION NUMBER: SC268137

CHARITY REGISTRATION NUMBER: SC035629

**The Muirhead Outreach Project Limited**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**30 September 2020**

# **The Muirhead Outreach Project Limited**

**Company Limited by Guarantee**

## **Financial Statements**

**Year Ended 30 September 2020**

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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 2020**

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 2020 .

#### **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**

Robert Bazley

Mike Bownass

Diana Valentim

Linda Yorke

Shannon Wright

(Appointed 25 February 2020)

#### **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

**Independent Examiner**

Neil Paterson B.A. C.A  
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. 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.

**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.

## **Achievements and performance**

Our biggest achievement of last year was that we survived it. Our families and staff team remain healthy and we were able to retain all members of our team. We appreciate that this has not been the case for everyone and are very grateful.

The following will cover how we adapted, the impact on families and the team, our financial situation and plans for the future.

2020 had a strong start, with us welcoming a new support worker (Stacy Hislop) and a Charity Development Officer (Janine Norris) to the team. Our board of Trustees became 5 when Shannon Wright moved from support worker to Trustee (child protection consultant). Bob Bazley continued to chair the board with Linda Yorke as secretary and Diana Valentim as Treasurer and Mike Bownass . As inductions were completed, COVID levels increased. Meetings became digital with an emergency one being held in March of 2020. At that time, it was decided that Kylie (manager), Linda (admin) and Stacy (support worker) would be furloughed with Mandy (support worker) maintaining contact with families and Janine continuing fundraising efforts.

Our organisation was quick to respond with cancelling clubs and minimising time in the office whilst coming up with ways that we would be able to be there for our families when home visits or groups were no longer going to be an option.

## **Financial review**

The charity has generated a surplus of £60,490(2019: £9,084 deficit) for the year end 30 September 2020. Total reserves stand at £91,145(2019: £30,655) of which £11,796 (2019: £125) represent unrestricted funds.

We received emergency funding from the STV Children's Appeal (two grants of £2000), the Foundation Scotland; Response, Recover and Resilience Fund (£5000), CAF Emergency (£3000), Children in Need Covid Booster (£3000), Corra Food Fund (£7000), Fife Business Grant (£10,000) and Neighbourly Food fund (£400), which was a huge relief. Being a small charity much of our funding is already accounted for. This money allowed us to put together survival packs for our families. These involved advice for parents, activities for families to do together (baking, seeds to grow, puzzles) and resources and were delivered to families as soon as the schools closed.

With a second lot of funding, from STV confirmed, we were able to give our parents what few others do: choices. We asked them all what would make this period of time easier for them. Responses ranged from jigsaw puzzles to garden activities. Our families were reserved in their responses (never greedy) and I don't think they realised that we were going to be able to provide them with this type of support. It has been hugely satisfying to see how little things are making a huge difference. Two bickering brothers now playing basketball in the garden, a family sitting round their fire pit laughing and toasting marshmallows or a TV that means in a busy house people can still have their own space.

Muirhead pride themselves on being able to build and maintain positive relationships with our families. Lockdown became a test for that. Children or parents were sent post cards every other week from various staff members that knew them. Phone calls or messages (whatever the parent preferred) were used to keep up to date with and support the parents.

#### 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.

#### 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 20 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.

**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 28 June 2021 and signed on behalf of the board of trustees by:

Mike Bownass

Trustee

# **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 2020**

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 2020.

#### **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).



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

18 North Street Glenrothes Fife KY7 5NA

28 June 2021

# The Muirhead Outreach Project Limited

Company Limited by Guarantee

## Statement of Financial Activities

(including income and expenditure account)

Year Ended 30 September 2020

		2020		2019	
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	34,611	129,249	163,860	82,326
Other trading activities	6	2,460	459	2,919	7,329
<b>Total income</b>		37,071	129,708	166,779	89,655
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	363	—	363	1,813
Expenditure on charitable activities	8,9	24,890	81,036	105,926	96,926
<b>Total expenditure</b>		25,253	81,036	106,289	98,739
<b>Net income/(expenditure)</b>		11,818	48,672	60,490	( 9,084)
Transfers between funds		(147)	147	—	—
<b>Net movement in funds</b>		11,671	48,819	60,490	( 9,084)
<b>Reconciliation of funds</b>					
Total funds brought forward		125	30,530	30,655	39,739
<b>Total funds carried forward</b>		11,796	79,349	91,145	30,655

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# The Muirhead Outreach Project Limited

Company Limited by Guarantee

## Statement of Financial Position

30 September 2020

		2020	2019
	Note	£	£
<b>Fixed Assets</b>			
Tangible fixed assets	15	2,995	3,382
<b>Current Assets</b>			
Debtors	16	1,698	2,294
Cash at bank and in hand		92,712	27,981
		94,410	30,275
<b>Creditors: amounts falling due within one year</b>	17	6,260	3,002
<b>Net Current Assets</b>		88,150	27,273
<b>Total Assets Less Current Liabilities</b>		91,145	30,655
<b>Net Assets</b>		91,145	30,655
<b>Funds of the Charity</b>			
Restricted funds		79,349	30,530
Unrestricted funds		11,796	125
<b>Total charity funds</b>	20	91,145	30,655

For the year ending 30 September 2020 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 Muirhead Outreach Project Limited**

**Company Limited by Guarantee**

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

**30 September 2020**

These financial statements were approved by the board of trustees and authorised for issue on 28 June 2021 , and are signed on behalf of the board by:

Mike Bownass

Chairman

# **The Muirhead Outreach Project Limited**

## **Company Limited by Guarantee**

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

#### **Year Ended 30 September 2020**

##### **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.

**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.

## **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

## **Government Grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received. Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

## **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 2020 £
<b>Donations</b>			
Donations	4,261	20,794	<b>25,055</b>
<b>Grants</b>			
Grants receivable	20,350	95,414	<b>115,764</b>
Government grant income	10,000	13,041	<b>23,041</b>
	-----	-----	-----
	34,611	129,249	<b>163,860</b>
	-----	-----	-----
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
Donations	10,551	12,114	22,666
<b>Grants</b>			
Grants receivable	14,850	44,810	59,660
Government grant income	—	—	—
	-----	-----	-----
	25,401	56,924	82,326
	-----	-----	-----

#### 6. Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising	1,970	459	<b>2,429</b>
Hire of caravan	—	—	—
Misc Income	490	—	<b>490</b>
	-----	-----	-----
	2,460	459	<b>2,919</b>
	-----	-----	-----
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Fundraising	2,029	1,730	3,759
Hire of caravan	50	—	50
Misc Income	3,520	—	3,520
	-----	-----	-----
	5,599	1,730	7,329
	-----	-----	-----

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

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Fundraising	363	<b>363</b>	1,813	1,813
	-----	-----	-----	-----



## 8. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Outreach project	20,645	80,759	<b>101,404</b>
Support costs	4,245	277	<b>4,522</b>
	-----	-----	-----
	24,890	81,036	<b>105,926</b>
	-----	-----	-----
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Outreach project	32,366	61,065	93,432
Support costs	3,484	10	3,494
	-----	-----	-----
	35,850	61,075	96,926
	-----	-----	-----

## 9. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Outreach project	101,404	3,211	<b>104,615</b>	95,903
Governance costs	—	1,311	<b>1,311</b>	1,023
	-----	-----	-----	-----
	101,404	4,522	<b>105,926</b>	96,926
	-----	-----	-----	-----

## 10. Analysis of Support Costs

	Support costs £	Total 2020 £	Total 2019 £
Communications and IT	1,846	<b>1,846</b>	1,311
General office	1,107	<b>1,107</b>	882
Finance costs	258	<b>258</b>	278
Governance costs	1,311	<b>1,311</b>	1,023
	-----	-----	-----
	4,522	<b>4,522</b>	3,494
	-----	-----	-----

## 11. Net Income/(Expenditure)

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

	2020 £	2019 £
Depreciation of tangible fixed assets	<b>1,311</b>	1,139
	-----	-----

## 12. Independent Examination Fees

	2020 £	2019 £
Fees payable to the independent examiner for:		
Other assurance services	<b>1,311</b>	1,023
	-----	-----

### 13. Staff Costs

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

	2020	2019
	£	£
Wages and salaries	59,540	59,877
Employer contributions to pension plans	675	522
	60,215	60,399

The average head count of employees during the year was 5 (2019: 6 ). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Staff	3	3

No employee received employee benefits of more than £60,000 during the year (2019: 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 £30,149 (2019:£30,071).

### 14. Trustee Remuneration and Expenses

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

### 15. Tangible Fixed Assets

	Leasehold improve-ments	Fixtures and fittings	Computer equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 Oct 2019	9,996	22,971	3,771	36,738
Additions	—	—	924	924
	-----	-----	-----	-----
<b>At 30 Sep 2020</b>	9,996	22,971	4,695	37,662
<b>Depreciation</b>				
At 1 Oct 2019	9,307	20,982	3,067	33,356
Charge for the year	136	395	780	1,311
	-----	-----	-----	-----
<b>At 30 Sep 2020</b>	9,443	21,377	3,847	34,667
<b>Carrying amount</b>				
<b>At 30 Sep 2020</b>	553	1,594	848	2,995
	-----	-----	-----	-----
At 30 Sep 2019	689	1,989	704	3,382
	-----	-----	-----	-----

**16. Debtors**

	<b>2020</b>	2019
	<b>£</b>	£
Trade debtors	—	80
Intercompany loan	<b>1,084</b>	1,084
Prepayments and accrued income	<b>614</b>	1,130
	<b>1,698</b>	2,294

**17. Creditors: amounts falling due within one year**

	<b>2020</b>	2019
	<b>£</b>	£
Trade creditors	<b>959</b>	1,095
Accruals and deferred income	<b>4,690</b>	1,639
Other creditors	<b>611</b>	268
	<b>6,260</b>	3,002

**18. 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 £ 675 (2019: £ 522 ).

**19. Government Grants**

The amounts recognised in the financial statements for government grants are as follows:

	<b>2020</b>	2019
	<b>£</b>	£
Recognised in income from donations and legacies:		
Government grants income	<b>23,041</b>	—

## 20. Analysis of Charitable Funds

### Unrestricted funds

	At 1 Oct 2019	Income	Expenditure	Transfers	At 30 Sep 2020
	£	£	£	£	£
General funds	(536)	33,271	(25,253)	(147)	7,335
Reya Night	3	—	—	—	3
Kiltwalk	658	—	—	—	658
ABC Foundation	—	3,800	—	—	3,800
	125	37,071	(25,253)	(147)	11,796
	At 1 Oct 2018	Income	Expenditure	Transfers	At 30 Sep 2019
	£	£	£	£	£
General funds	1,826	29,736	(37,060)	4,962	(536)
Reya Night	—	606	(603)	—	3
Kiltwalk	—	658	—	—	658
ABC Foundation	—	—	—	—	—
	1,826	31,000	(37,663)	4,962	125

### Restricted funds

	At 1 Oct 2019	Income	Expenditure	Transfers	At 30 Sep 2020
	£	£	£	£	£
Big Lottery - Caravan	—	—	—	—	—
Santander UK Foundation					
Limited - Discovery Foundation	2,278	—	(2,220)	—	58
The Hedley Foundation	376	—	(134)	—	242
Hugh Fraser Foundation	—	2,000	—	—	2,000
The Cotton Trust	480	—	(20)	—	460
Martin Connell	1,000	—	—	—	1,000
Inchyre Trust	250	300	—	—	550
New Park Educational Trust	—	—	—	—	—
Robertson Trust	3,278	15,500	(13,506)	—	5,272
Robert Haldane Smith					
Charitable Foundation	22	—	(22)	—	—
Trusthouse Charitable					
Foundation	16	—	(16)	—	—
The Pat Newman Trust	25	—	—	—	25

Cuckoo Hill Trust	374	1,000	(374)	—	<b>1,000</b>
Arndee Trust	—	—	—	—	—
Casa Stella Trust	—	—	—	—	—
Dorothy Markham	—	—	—	—	—
The Crerar Hotels Trust	—	—	—	—	—
Peter and Teresa Charitable Trust	—	—	—	—	—
Lady Marion Gibson Trust	—	—	—	—	—
The Hugh Stenhouse Foundation	—	—	—	—	—
The Albert Hunt Trust	—	—	—	—	—
Foundation Scotland	568	—	(638)	70	—
The Carmela and Ronnie Pignatelli Foundation	—	—	—	—	—
The Tillyloss Trust	42	—	(42)	—	—
The Miss Eliza C Pedersens Trust	—	—	—	—	—
Souter Charitable Trust	—	3,000	—	—	<b>3,000</b>
The Russell Trust	71	—	(71)	—	—
Reuben Foundation	—	—	(48)	48	—
Fort Forth CFK	—	—	—	—	—
Ashworth Grant	5	—	(5)	—	—
The Barrack Trust	—	—	—	—	—
Dr Guthrie's Association	118	—	(118)	—	—
Robin Leith Trust	1,000	—	(1,000)	—	—
Lyndal Tree Foundation	2,327	—	(1,449)	—	<b>878</b>
Volant Budget via Foundation Scotland	663	8,800	(6,297)	—	<b>3,166</b>
Jean S Innes Charitable Trust	500	—	—	—	<b>500</b>
WCH Trust	1,500	—	—	—	<b>1,500</b>
Fitton trust	—	—	—	—	—
1/2 Marathon	93	—	(122)	29	—
Christmas Eve boxes		2,311	(1,092)		<b>1,219</b>
Errington Charitable Trust	81	—	(81)	—	—
Fife Charitable Trust	96	—	(96)	—	—
Chance to Flourish	6,423	—	(6,423)	—	—
Firewalk	302	—	—	—	<b>302</b>
Northwood Charitable Trust	1,000	—	—	—	<b>1,000</b>
Antonio Carluccio Foundation	2,893	—	(832)	—	<b>2,061</b>
Tides Foundation	4,749	17,763	(4,321)	—	<b>18,191</b>
STV Children's Appeal	—	4,000	(3,958)	—	<b>42</b>
Main Grants - Community Lottery	—	7,232	(435)	—	<b>6,797</b>
P F Foundation	—	2,000	(317)	—	<b>1,683</b>

Children's Lottery	—	10,000	(1,477)	—	<b>8,523</b>
Pump House Trust	—	2,000	—	—	<b>2,000</b>
Foundation Scotland - Coronavirus Emergency Funding	—	5,000	(4,942)	—	<b>58</b>
CAF Fund	—	3,000	(3,000)	—	—
Corra Food Fund	—	7,000	(6,991)	—	<b>9</b>
Edward Gostling	—	3,844	(3,844)	—	—
Bailie Gifford	—	2,000	—	—	<b>2,000</b>
The Weir Charitable Trust	—	5,000	(3,305)	—	<b>1,695</b>
Children in Need	—	12,582	(875)	—	<b>11,707</b>
Aviva Crowdfunder	—	2,085	—	—	<b>2,085</b>
Stephens Bakery Foundation	—	250	—	—	<b>250</b>
Government grants - JRS	—	13,041	(12,965)	—	<b>76</b>
	<u>30,530</u>	<u>129,708</u>	<u>(81,036)</u>	<u>147</u>	<u><b>79,349</b></u>

	At 1 Oct 2018	Income	Expenditure	Transfers	At 30 Sep 2019
	£	£	£	£	£
Big Lottery - Caravan	1,075	—	—	(1,075)	—
Santander UK Foundation					
Limited - Discovery Foundation	2,878	—	—	(600)	2,278
The Hedley Foundation	740	—	(364)	—	376
Hugh Fraser Foundation	2,000	—	(2,047)	47	—
The Cotton Trust	500	—	(20)	—	480
Martin Connell	—	2,000	—	(1,000)	1,000
Inchyre Trust	500	500	(500)	(250)	250
New Park Educational Trust	1,181	—	(1,181)	—	—
Robertson Trust	—	15,000	(11,722)	—	3,278
Robert Haldane Smith Charitable Foundation	30	—	(8)	—	22
Trusthouse Charitable Foundation	16	—	—	—	16
The Pat Newman Trust	1,027	—	(1,002)	—	25
Cuckoo Hill Trust	1,003	—	(629)	—	374
Arndee Trust	4	—	(4)	—	—
Casa Stella Trust	28	—	(28)	—	—
Dorothy Markham	359	100	(301)	(158)	—
The Crerar Hotels Trust	1,006	—	(1,006)	—	—
Peter and Teresa Charitable Trust	45	—	(45)	—	—
Lady Marion Gibson Trust	1,223	—	(1,223)	—	—
The Hugh Stenhouse Foundation	1,000	—	(1,000)	—	—
The Albert Hunt Trust	2,000	—	(2,000)	—	—

Foundation Scotland	649	—	(81)	—	568
The Carmela and Ronnie Pignatelli Foundation	2,500	—	(2,581)	81	—
The Tillyloss Trust	42	—	—	—	42
The Miss Eliza C Pedersens Trust	500	—	(500)	—	—
Souter Charitable Trust	6	—	(6)	—	—
The Russell Trust	71	—	—	—	71
Reuben Foundation	225	—	(225)	—	—
Fort Forth CFK	140	—	(140)	—	—
Ashworth Grant	3,000	—	(2,995)	—	5
The Barrack Trust	918	—	(941)	23	—
Dr Guthrie's Association	1,000	—	(882)	—	118
Robin Leith Trust	1,000	—	—	—	1,000
Lyndal Tree Foundation	2,280	—	(173)	220	2,327
Volant Budget via Foundation Scotland	4,967	4,400	(8,704)	—	663
Jean S Innes Charitable Trust	1,000	—	—	(500)	500
WCH Trust	3,000	—	—	(1,500)	1,500
Fitton trust	—	250	—	(250)	—
1/2 Marathon	—	821	(728)	—	93
Christmas Eve boxes	—	887	(887)	—	—
Errington Charitable Trust	—	2,000	(1,919)	—	81

Fife Charitable Trust	—	800	(704)	—	96
Chance to Flourish	—	19,660	(13,237)	—	6,423
Firewalk	—	302	—	—	302
Northwood Charitable Trust	—	1,000	—	—	1,000
Antonio Carluccio Foundation	—	4,000	(1,107)	—	2,893
Tides Foundation	—	6,934	(2,185)	—	4,749
STV Children's Appeal	—	—	—	—	—
Main Grants - Community					
Lottery	—	—	—	—	—
P F Foundation	—	—	—	—	—
Children's Lottery	—	—	—	—	—
Pump House Trust	—	—	—	—	—
Foundation Scotland - Coronavirus Emergency					
Funding	—	—	—	—	—
CAF Fund	—	—	—	—	—
Corra Food Fund	—	—	—	—	—
Edward Gostling	—	—	—	—	—
Bailie Gifford	—	—	—	—	—
The Weir Charitable Trust	—	—	—	—	—
Children in Need	—	—	—	—	—
Aviva Crowdfunder	—	—	—	—	—
Stephens Bakery Foundation	—	—	—	—	—
Government grants - JRS	—	—	—	—	—
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	37,913	58,654	(61,075)	(4,962)	30,530
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Name of Fund Purpose

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.

Santander UK Foundation Contribution towards the running costs of the cooking Limited - Discovery skills classes.

Foundation

Scotmid Community Contribution towards the running costs of the Friday Group.

Grants

The Hedley Foundation Contribution towards the running costs for outdoor activities.

Hugh Fraser Foundation Contribution towards improvements to the centre.

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 Contribution towards caravan running costs.

Trust

NHS Community Food & Contribution towards the running costs of the cooking skills Health classes.

Robertson Trust Contribution towards project manager's wages.

Anton Jurgens Charitable Contribution towards running of play clubs.

Trust

Robert Haldane Smith Contribution towards running of play clubs.

Charitable Foundation

Trusthouse Charitable Contribution towards sessional wages.

Foundation

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 Contribution towards running of play clubs.  
Trust  
The Hugh Stenhouse Contribution towards running of play clubs.  
Foundation  
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 Contribution towards running of play clubs.  
Pignatelli Foundation  
The Tillyloss Trust Contribution towards sessional wages.  
The Miss Eliza C Contribution towards running of play clubs.  
Pedersens Trust  
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 Contribution towards project staff costs, sessional workers and  
Foundation Scotland transport costs.

Jean S Innes Charitable Contribution towards running of play clubs.

Trust

WCH Trust Contribution towards running of play clubs.

Fitton Trust Contribution towards running of play clubs.

1/2 Marathom Contributions towards Christmas gifts.

Errington Trust Contribution towards sessional wages.

Fife Charitable Trust Contributions toward Chistmas pantomime.

Chance to Flourish Contributions towards sessional and project manager wages.

Firewalk Contributions towards memorial gifts.

Northwood Charitable Contribution towards running of play clubs.

Trust

Antonio Carluccio Contributions towards food/snacks for play clubs.

Foundation

Tides Foundation Contributions towards running of play clubs and caravan costs.

## 21. Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	2,226	768	2,994
Current assets	17,139	77,270	94,409
Creditors less than 1 year	(6,258)	—	(6,258)
<b>Net assets</b>	13,107	78,038	91,145

  

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Tangible fixed assets	2,309	1,073	3,382
Current assets	818	29,457	30,275
Creditors less than 1 year	(3,002)	—	(3,002)
<b>Net assets</b>	125	30,530	30,655

## **22. 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. Robert Bazley was a director and Diana Valentim is an employee in Cairn Mhor Childcare Partnership Limited. During the year Cairn Mhor Childcare Partnership Limited donated £1,000 (2019: £9,600) to the Muirhead Outreach Project Limited. During the year the company made sales to the value of £490 (2019: £1,170) to Cairn Mhor Childcare Partnership Limited. Also during the year the company purchased services to the value of £1,488 (2019: £1,886) from Cairn Mhor Childcare Partnership Limited. At the balance sheet date The Muirhead Outreach Project Limited was due £1,084 (2019: £1,164) from Cairn Mhor Childcare Partnership Limited. During the year the company made purchases to the value of £576 (2019: £1,880) from Netopa Ltd, a company in which Robert Bazley was a director and shareholder.

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