

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2020
for
Christian Community
Action Support Team Highland
Trading as
CCAST Highland

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

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for the Year Ended 31 March 2020

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Report of the Trustees
for the Year Ended 31 March 2020

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 2020. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are:

To enable a client group of vulnerable people, living within the Easter Ross and Sutherland areas to live independent lives, enabling them to sustain and maintain their existing tenancies within their local community. Clarification of 'vulnerability' may vary in each case, from low level mild mental health issues resulting from but not peculiar to drug or alcohol dependency to life style issues un-related to drug and alcohol abuse but yet still likely to put tenancies at risk.

To support the client group back into employment via identification of training needs or through voluntary work avenues.

To provide a Christian community support service addressing the needs of people of all faiths and of no faith.

Significant activities

1. To employ a Christian Project Director to implement, develop the project and oversee the day to day affairs of the project in line with the Boards vision.
2. To provide a Housing support service that will accept referrals from other agencies to work with clients with housing support needs / threatened homelessness.
3. To offer benefit advice to those seeking to navigate the Universal Credit benefit system.
4. To identify with the client any 'Obstacles' to employment and to redefine employment opportunities. This may include re training in specific areas, or short term voluntary placements to rebuild confidence and self esteem, CV writing and computers to seek job vacancies.
5. To continue to run the Mansfield hub on the Mansfield Estate (this estate is on the SIMD list)
6. To extend the addiction services we offer to include education support to young people.
7. To continue to and extend the Food Bank resource with the Ross-shire and Sutherland areas.
8. If necessary to create new services of support in response to needs which are identified through the ongoing work in the Community. These new support services will always be in keeping with our original objectives to support vulnerable people to maintain existing tenancies and live independent lives.

Report of the Trustees
for the Year Ended 31 March 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This last financial year has been a stressful year for the staff and Directors of CCAST Highland. The Board had to make several big decisions at the end of March 2019 which had repercussions for the first six months of the new financial year.

1. The main decision was the non renewal of the lease of the property in Lamington Street This was due to the excessive rental increase by the landlord. We were able to identify a smaller building for half the existing rent and then we had to get the building ready for use. The project director oversaw this move and was also successful in obtaining a lottery grant (Awards for All Programme) for a grant to refurbish this building.

2. Development of the Food Bank. In the previous financial year we secured funding to employ a part time Food Bank Co-ordinator for the charity This worked well for a few months but came to an end as the staff member employed resigned. The Project Director had to step in and is still to this day responsible for the Food Bank programme. An unexpected highlight was the request to attend a Scottish Government Parliamentary committee meeting looking at Food Banks in relation to Universal Credit. The food bank is open two afternoons a week but with other distribution points opening up within Sutherland, the Food Bank work continues on other days

CCAST Highland still enjoys a working relationship with Lidl regarding the donation of food.

3. Addictions worker for two years. It took over three months to secure the employment of this worker and the worker started in May 2019. She has fitted in well to the culture of CCAST Highland as a small independent charity and has been successful in running addictions awareness courses in the Tain Royal Academy school .

4. Fund Raiser following a frustrating time we were finally able to secure the services of a self employed fund raiser who started in December 2019.

5. The Mansfield Hub continues to grow and meet the needs of the estate which is on the register of SIMD.

Report of the Trustees
for the Year Ended 31 March 2020

FINANCIAL REVIEW

Financial position

This last financial year we have been blessed with funding from trusts like the Hope Trust and the Awards for All lottery programme to name two. We continue to receive a regular grant from Blythwood Care Trust for which we are extremely grateful and we have now entered the third year of the funding from the Tudor Trust and Foundation Scotland who are contributing towards the Project Director's costs and the Food Bank. We were also able to receive grants from the Highland Council ward 7 Discretionary Budget which we were very grateful for.

We are currently without a treasurer and the day to day accounts, banking and paying of invoices is shared between the Project Director and the book keeper Mrs Ingrid Poulsen. Mrs Poulsen is responsible for the payment of wages and ensures that the preparation of the paperwork for the annual accounts is undertaken and sent to Mackay and Co our accountants.

The Budget is prepared by the Chairman, the Project Director and the Book keeper, though at this time with the Covid -19 looming fast upon us the budget prepared for the year 2020/2021 will have to be re looked at.

At the balance sheet date the funds held in reserve amount to £27,445, £22,055 of which are held in a restricted fund. Cash at bank amounted to £44,582.

Principal funding sources

Principal funding has been received from the generous support of the undernoted organisations:

Mr D MacDonald via Foundation Scotland
Tudor Trust
SSE Beatrice Wind Farm
Blythwood Care
The Highland Council

Reserves policy

It is the aim of the Directors to follow the recommendations of OSCAR and have one third of its running costs as reserves and with thanks to the Tudor Trust Funding and Foundation Scotland we are striving to meet our reserves target.

Going concern

The charity CCAST Highland is probably in the best position financially and staffing for the last 5 years. We have secured the funding for a self employed fund raiser and again this will benefit the charity once they start.

Report of the Trustees
for the Year Ended 31 March 2020

FUTURE PLANS

Our priorities for the financial year 2020 / 21 are;

1. Secure the funding for extending the Project Director's position.
2. Ensure that the Core Funding is in place for the charity
3. Secure the funding for the Hub worker
4. Secure additional funding to extend the Food Bank
5. Develop and expand the Hub Centre programme
6. Develop the addictions support especially into the Tain Royal Academy school

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.

Recruitment and appointment of new trustees

This is an ongoing item for the board. When looking for new board members, a skills audit is undertaken with the current board members to see what areas the charity requires additional support, for instance we are currently identifying a new board member with Human Resources experience. The board have a process for joining the board and regular training is undertaken with board staff and volunteers throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board meet bi monthly and have space for 8 Directors. We currently have seven spaces filled and we are looking for a new Treasurer for the charity.

The structure for CCAST Highland is set out below;

- A Board of Directors is currently made up of seven volunteers from the local community. The board in turn employ the following:
- Project Director full time, who has responsibility for the "day to day affairs of the charity" and who reports back to the Board at their meetings.
- One member of the Board acts as the Line manager for the Project Director and meets with the Project Director for official line management sessions.
- A part time book keeper 2 hours per week managed by the Project Director
- A full time Addictions worker was appointed in May 2019 and is managed by the Project Director.
- The Hub Co-ordinator 16 hours per week managed by the Project Director.
- There is a self employed Fund raiser working for CCAST Highland who started in December 2019
- The Key volunteers Food Bank, Work clubs, and addictions programme have expenses paid to them for work undertaken on behalf of the charity like mileage.
- General Volunteers who help with Food Bank and general Drop In sessions
- Ms Marie Macleod stepped down as Complaints officer and was replaced by Mr F Macrae another Board member.

Induction and training of new trustees

This is an ongoing item for the Board. When looking for new Board members, a skills audit is undertaken with the current Board members to see which skills the charity requires. For instance we are currently identifying a new Board member with Human Resources experience and/or financial accruement to fulfil the role of treasurer.

The Board have a process for joining the Board and regular training is undertaken with Board, staff and volunteers throughout the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC361990 (Scotland)

Registered Charity number
SC40956

Christian Community
Action Support Team Highland (Registered number: SC361990)
Trading as CCAST Highland

Report of the Trustees
for the Year Ended 31 March 2020

Registered office

St Duthus House
St Duthus Street
Tain
Ross shire
IV19 1AL

Trustees

N D Archer
Mrs M Macleod
Mrs M L Mcquillan
G E Nutt
Mrs A J Nutt
F Macrae
Mrs C A Anderson

Company Secretary

Mrs A J Nutt

Independent Examiner

Marcus D. MacIver
Chartered Accountant (ICAS)
Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Approved by order of the board of trustees on 15 July 2020 and signed on its behalf by:

Mrs A J Nutt - Secretary

Independent Examiner's Report to the Trustees of
Christian Community
Action Support Team Highland

I report on the accounts for the year ended 31 March 2020 set out on pages eight to nineteen.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Marcus D. MacIver
Chartered Accountant (ICAS)
Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

15 July 2020

Christian Community
Action Support Team Highland
Trading as CCAST Highland

Statement of Financial Activities
for the Year Ended 31 March 2020

	Notes	Unrestricted fund £	Restricted fund £	31.3.20 Total funds £	31.3.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	17,605	1	17,606	25,235
Charitable activities	5				
General		5,400	-	5,400	4,710
Project director		-	21,104	21,104	27,471
Hub worker		-	6,500	6,500	-
Food Bank		10,000	-	10,000	22,516
Addiction worker		-	18,086	18,086	-
Office refurbishment		-	6,000	6,000	-
Other trading activities	3	140	-	140	-
Investment income	4	60	-	60	20
Other income		2,774	-	2,774	738
Total		<u>35,979</u>	<u>51,691</u>	<u>87,670</u>	<u>80,690</u>
EXPENDITURE ON					
Charitable activities					
General		35,895	-	35,895	31,346
The Mansfield Hub		-	-	-	9,379
Project director		6,926	21,104	28,030	27,684
Hub worker		470	6,500	6,970	-
Addiction worker		-	13,795	13,795	-
Office refurbishment		694	6,000	6,694	-
Total		<u>43,985</u>	<u>47,399</u>	<u>91,384</u>	<u>68,409</u>
NET INCOME/(EXPENDITURE)		<u>(8,006)</u>	<u>4,292</u>	<u>(3,714)</u>	<u>12,281</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		13,396	17,763	31,159	18,878
TOTAL FUNDS CARRIED FORWARD		<u>5,390</u>	<u>22,055</u>	<u>27,445</u>	<u>31,159</u>

The notes form part of these financial statements

Balance Sheet
 31 March 2020

	Notes	Unrestricted fund £	Restricted fund £	31.3.20 Total funds £	31.3.19 Total funds £
FIXED ASSETS					
Tangible assets	11	14,999	-	14,999	4,587
CURRENT ASSETS					
Cash at bank		4,292	40,290	44,582	46,599
CREDITORS					
Amounts falling due within one year	12	(5,837)	(18,235)	(24,072)	(20,027)
NET CURRENT ASSETS		<u>(1,545)</u>	<u>22,055</u>	<u>20,510</u>	<u>26,572</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		13,454	22,055	35,509	31,159
CREDITORS					
Amounts falling due after more than one year	13	(8,064)	-	(8,064)	-
NET ASSETS		<u>5,390</u>	<u>22,055</u>	<u>27,445</u>	<u>31,159</u>
FUNDS	15				
Unrestricted funds				5,390	13,396
Restricted funds				22,055	17,763
TOTAL FUNDS				<u>27,445</u>	<u>31,159</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 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 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.
- (b)

Christian Community
Action Support Team Highland (Registered number: SC361990)
Trading as CCAST Highland

Balance Sheet - continued
31 March 2020

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 15 July 2020 and were signed on its behalf by:

C A Anderson - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2020

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 2019)', 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.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 33% on reducing balance
Computer equipment	- 33% on cost

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

1. ACCOUNTING POLICIES - continued

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.

2. DONATIONS AND LEGACIES

	31.3.20	31.3.19
	£	£
Donations	14,624	25,235
Gift aid	2,982	-
	<u>17,606</u>	<u>25,235</u>

3. OTHER TRADING ACTIVITIES

	31.3.20	31.3.19
	£	£
Fundraising events	<u>140</u>	<u>-</u>

4. INVESTMENT INCOME

	31.3.20	31.3.19
	£	£
Deposit account interest	<u>60</u>	<u>20</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		31.3.20	31.3.19
	Activity	£	£
Room hire	General	3,600	4,110
Grants	General	1,800	600
Grants	Project director	21,104	27,471
Grants	Hub worker	6,500	-
Grants	Food Bank	10,000	22,516
Grants	Addiction worker	18,086	-
Grants	Office refurbishment	6,000	-
		<u>67,090</u>	<u>54,697</u>

Grants received, included in the above, are as follows:

	31.3.20	31.3.19
	£	£
Highland Council	1,800	3,288
Carried forward	<u>1,800</u>	<u>3,288</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	31.3.20	31.3.19
	£	£
Brought forward	1,800	3,288
Foundation Scotland	15,604	15,299
Windfarm	18,086	10,000
Tudor Trust	22,000	22,000
National Lottery Community Fund	6,000	-
	<u>63,490</u>	<u>50,587</u>

6. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
General	<u>679</u>	<u>850</u>	<u>1,529</u>

7. NET INCOME/(EXPENDITURE)

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

	31.3.20	31.3.19
	£	£
Depreciation - owned assets	7,560	2,259
Surplus on disposal of fixed assets	<u>(2,774)</u>	<u>-</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.20	31.3.19
	£	£
Trustees' salaries	<u>28,030</u>	<u>27,684</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

9. STAFF COSTS

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

	31.3.20	31.3.19
Management	1	1
Part-time project assistant	1	2
Part-time Hub worker	1	1
Addiction worker	1	-
	<u>4</u>	<u>4</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	25,235	-	25,235
Charitable activities			
General	4,110	600	4,710
Project director	-	27,471	27,471
Food Bank	-	22,516	22,516
Investment income	20	-	20
Other income	-	738	738
Total	<u>29,365</u>	<u>51,325</u>	<u>80,690</u>
EXPENDITURE ON			
Charitable activities			
General	30,746	600	31,346
The Mansfield Hub	-	9,379	9,379
Project director	-	27,684	27,684
Total	<u>30,746</u>	<u>37,663</u>	<u>68,409</u>
NET INCOME/(EXPENDITURE)	<u>(1,381)</u>	<u>13,662</u>	<u>12,281</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	14,777	4,101	18,878

Notes to the Financial Statements - continued
 for the Year Ended 31 March 2020

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>13,396</u>	<u>17,763</u>	<u>31,159</u>

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2019	1,000	33,800	1,066	35,866
Additions	-	21,498	-	21,498
Disposals	-	(33,800)	-	(33,800)
At 31 March 2020	<u>1,000</u>	<u>21,498</u>	<u>1,066</u>	<u>23,564</u>
DEPRECIATION				
At 1 April 2019	579	30,274	426	31,279
Charge for year	105	7,100	355	7,560
Eliminated on disposal	-	(30,274)	-	(30,274)
At 31 March 2020	<u>684</u>	<u>7,100</u>	<u>781</u>	<u>8,565</u>
NET BOOK VALUE				
At 31 March 2020	<u>316</u>	<u>14,398</u>	<u>285</u>	<u>14,999</u>
At 31 March 2019	<u>421</u>	<u>3,526</u>	<u>640</u>	<u>4,587</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20	31.3.19
	£	£
Hire purchase (see note 14)	3,722	-
Trade creditors	-	11
Social security and other taxes	1,215	514
Accrued expenses	900	1,416
Deferred grants	18,235	18,086
	<u>24,072</u>	<u>20,027</u>

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.20	31.3.19
	£	£
Hire purchase contracts (see note 14)	<u>8,064</u>	<u>-</u>

14. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	31.3.20	31.3.19
	£	£
Net obligations repayable:		
Within one year	3,722	-
Between one and five years	<u>8,064</u>	<u>-</u>
	<u>11,786</u>	<u>-</u>

15. MOVEMENT IN FUNDS

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
Unrestricted funds			
General fund	13,396	(8,006)	5,390
Restricted funds			
Restricted	17,763	4,292	22,055
TOTAL FUNDS	<u>31,159</u>	<u>(3,714)</u>	<u>27,445</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,979	(43,985)	(8,006)
Restricted funds			
Restricted	51,691	(47,399)	4,292
TOTAL FUNDS	<u>87,670</u>	<u>(91,384)</u>	<u>(3,714)</u>

Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	14,777	(1,381)	13,396
Restricted funds			
Restricted	4,101	13,662	17,763
TOTAL FUNDS	<u>18,878</u>	<u>12,281</u>	<u>31,159</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,365	(30,746)	(1,381)
Restricted funds			
Restricted	51,325	(37,663)	13,662
TOTAL FUNDS	<u>80,690</u>	<u>(68,409)</u>	<u>12,281</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.18 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	14,777	(9,387)	5,390
Restricted funds			
Restricted	4,101	17,954	22,055
TOTAL FUNDS	<u>18,878</u>	<u>8,567</u>	<u>27,445</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,344	(74,731)	(9,387)
Restricted funds			
Restricted	103,016	(85,062)	17,954
TOTAL FUNDS	<u>168,360</u>	<u>(159,793)</u>	<u>8,567</u>

The General Fund represents income and expenditure relating to the running of general activities in the fulfilment of the objectives of the charity.

The Restricted Fund represent grant income and the related expenditure with regard to the project director, the addiction worker and other specific projects.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.