

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2018
for
Christian Community
Action Support Team Highland
Trading as
CCAST Highland

Mackay & Co
Chartered Accountants
Main Street
Golspie
Sutherland
KW10 6RH

Christian Community
Action Support Team Highland
Trading as CCAST Highland
Contents of the Financial Statements
for the Year Ended 31 March 2018

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6 to 7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 17

Christian Community
Action Support Team Highland
Trading as CCAST Highland
Report of the Trustees
for the Year Ended 31 March 2018

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The 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. For clarification, the definition 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 Service Delivery Manager to implement, develop the project and oversee the day to day affairs of the project.
2. To provide a Housing support service that will accept referrals from other agencies to work with clients with housing support needs / threatened homelessness for a maximum of six - eight weeks.
3. To employ a Christian Outreach Housing Support Officer to work with a case load of up to ten clients within their own homes, with the object of maintaining their tenancy.
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.
5. To have a Social Enterprise 'Community based outlet' which local people can access finding support, acceptance and encouragement. Which provides both paid and voluntary work opportunities within the local community.
6. If necessary to create new services of support in response to needs which are identified through the on-going 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.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This last financial year has been a year of mixed outcomes some positive and some very frustrating. The board have had to make several key decisions during the year including:

1. We ceased our relationship with the Highland Council 'Employability' programme due to the continuing changing of their outcomes by both them and the European Funding. This was frustrating for the CCAST workers and clients as these changes lead to more and more paperwork and often led to changes in the way we had to work.
2. Care Commission inspection. This year there was an Inspection by the Care Commission and as part of the feedback the directors were made aware of the proposed changes being introduced by the commission in relation to housing support. The board felt that with these proposed changes, being registered with the Care Commission was no longer a requirement. They agreed to withdraw from the Care Commission.
3. Development of the Food Bank This had really developed over the last year and has led to an expansion of the delivery of the food boxes to a wider area. A Volunteer Co-ordinator for the food bank was found and we now have a good team responsible for the food bank under the guidance of the project director.
4. A prayer and gift day was held and our thanks to those local people who supported us.

FINANCIAL REVIEW

Financial position

This last financial year we have been blessed with funding from trusts like the Hope Trust and Souter Trust to name two. We continue to receive donations from Blythwood Care trust for which we are extremely grateful and we have now entered the second year of the funding from the Tudor Trust and Foundation Scotland who are contributing towards the Project Directors costs and the Food Bank.

Our Treasurer Mrs Carol Hunter has once again fulfilled her duties and kept the Board of Director fully updated and informed along with guiding us through the end of year accounts with Mackay and Co. Mrs Hunter has indicated that she would like to step down and we are actively seeking a replacement.

At the balance sheet date the funds held in reserve amount to £18,878, £4,101 of which are held in a restricted fund.

Principal funding sources

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

Blythwood Care
Foundation Scotland
The Tudor Trust

Reserves policy

It is the aim of the Directors to follow the recommendations of OSCR and have one third of its running costs as reserves and we are now in a position with thanks to the Tudor Trust Funding and Foundation Scotland funding to start meeting our target for our reserves.

FINANCIAL REVIEW

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 the Project Director position and have applications in for key staff. There is also funding for a part time fund raiser and again this can only benefit the charity.

FUTURE PLANS

The Board are constantly reviewing what we do, the impact on the service users and how we improve the services we deliver. We are constantly looking at new ways to deliver the programmes we provide, and our priorities for the next year starting 1st April 2018 are

1. Strengthening the main areas of work of CCAST Highland
 - Housing support / Benefit / Welfare Advice
 - Addiction / Recovery programmes
 - Employability (CV & Job search)
 - Foodbank / Seeds of Hope Food collection programme
 - The Mansfield Hub
2. To strengthen the Board in their governance of the charity.
3. To provide the right employment package for the Project Director.
4. To develop programmes in the Mansfield Hub to meet the identified needs.
5. To ensure that the core funding for the charity is in place.
6. Continue to develop relationships we have with local agencies and partners.
7. To ensure that all legal obligations for CCAST Highland are met.
8. To recruit, support and develop the volunteers of CCAST Highland.
9. To extend CCAST Highland programmes to a wider community in both Ross-shire and Sutherland.

The Mansfield Hub worker is greatly enhancing the work that we are providing within the community and strengthening the relationship with other agencies like the Police, Highland Council and local schools.

Once again we extend our grateful thanks to all those who have funded the work of CCAST Highland in any way over the last year, The Highland Council especially the Ward manager for her support, the local Councillors and the local churches.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

Organisational structure

The Board meet bi monthly and have space for 8 Directors. We currently have seven spaces filled and when the current treasurer resigns at the AGM in November we are working on a replacement now with a cross over time assured by the outgoing Treasurer.

The structure for CCAST Highland is simple

A Board of Directors which is made up of eight volunteers from the local community.

The board in turn employ a full time Project Director 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.

Key staff and volunteers:- these are staff/volunteers who are either paid or have expenses paid to them for work undertaken on behalf of the charity, e.g. mileage.

In post at the moment is the new Voluntary Food Bank Co-ordinator

It is hoped that soon we will have the following three paid staff

- a. Part time Bookkeeper (funding secured)
- b. Part time Addictions worker (Application into Trusts)
- c. Part time Fund raiser (funding secured)

General volunteers who help with the food bank and general drop-in sessions.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC361990 (Scotland)

Registered Charity number

SC40956

Registered office

15-17 Lamington Street

Tain

Ross shire

IV19 1AA

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

N D Archer

Mrs C A Hunter

Mrs M Macleod

D Mclelland

- resigned 10.5.17

Mrs M L Mcquillan

G E Nutt

Mrs A J Nutt

F Macrae

- appointed 10.5.17

Company Secretary

Mrs A J Nutt

Independent examiner

Marcus D. MacIver

Chartered Accountant (ICAS)

Mackay & Co

Chartered Accountants

Main Street

Golspie

Sutherland

KW10 6RH

Approved by order of the board of trustees on 31 October 2018 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
Trading as CCAST Highland

I report on the accounts for the year ended 31 March 2018 set out on pages eight to seventeen.

Respective responsibilities of trustees and examiner

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 Regulationshave 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.

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

Marcus D. MacIver
Chartered Accountant (ICAS)
Mackay & Co
Chartered Accountants
Main Street
Golspie
Sutherland
KW10 6RH

31 October 2018

Christian Community
Action Support Team Highland
Trading as CCAST Highland
Statement of Financial Activities
for the Year Ended 31 March 2018

	Notes	Unrestricted fund £	Restricted fund £	31.3.18 Total funds £	31.3.17 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	22,522	-	22,522	42,179
Charitable activities					
General		11,911	-	11,911	34,192
The Mansfield Hub		3,096	-	3,096	-
Project director		-	37,000	37,000	-
Investment income	3	1	-	1	4
Other income		71	-	71	-
Total		<u>37,601</u>	<u>37,000</u>	<u>74,601</u>	<u>76,375</u>
EXPENDITURE ON					
Charitable activities					
General		35,000	-	35,000	75,451
The Mansfield Hub		-	4,807	4,807	-
Project director		-	26,377	26,377	-
Hub worker		-	5,290	5,290	-
Total		<u>35,000</u>	<u>36,474</u>	<u>71,474</u>	<u>75,451</u>
NET INCOME		<u>2,601</u>	<u>526</u>	<u>3,127</u>	<u>924</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>12,176</u>	<u>3,575</u>	<u>15,751</u>	<u>14,827</u>
TOTAL FUNDS CARRIED FORWARD		<u>14,777</u>	<u>4,101</u>	<u>18,878</u>	<u>15,751</u>

Christian Community
Action Support Team Highland
Trading as CCAST Highland
Balance Sheet
At 31 March 2018

	Notes	Unrestricted fund £	Restricted fund £	31.3.18 Total funds £	31.3.17 Total funds £
FIXED ASSETS					
Tangible assets	9	6,636	-	6,636	8,683
CURRENT ASSETS					
Debtors	10	200	-	200	2,584
Cash at bank		<u>11,858</u>	<u>4,101</u>	<u>15,959</u>	<u>7,858</u>
		12,058	4,101	16,159	10,442
CREDITORS					
Amounts falling due within one year	11	(3,917)	-	(3,917)	(3,374)
NET CURRENT ASSETS		<u>8,141</u>	<u>4,101</u>	<u>12,242</u>	<u>7,068</u>
TOTAL ASSETS LESS CURRENT					
LIABILITIES		<u>14,777</u>	<u>4,101</u>	<u>18,878</u>	<u>15,751</u>
NET ASSETS		<u>14,777</u>	<u>4,101</u>	<u>18,878</u>	<u>15,751</u>
FUNDS	12				
Unrestricted funds				14,777	12,176
Restricted funds				<u>4,101</u>	<u>3,575</u>
TOTAL FUNDS				<u>18,878</u>	<u>15,751</u>

Christian Community
Action Support Team Highland
Trading as CCAST Highland
Balance Sheet - continued
At 31 March 2018

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

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

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and 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
- (b) 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 31 October 2018 and were signed on its behalf by:

Mrs C A Hunter -Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

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.

2. DONATIONS AND LEGACIES

	31.3.18	31.3.17
	£	£
Donations	<u>22,522</u>	<u>42,179</u>

3. INVESTMENT INCOME

	31.3.18	31.3.17
	£	£
Deposit account interest	<u>1</u>	<u>4</u>

4. SUPPORT COSTS

	Governance costs
	£
General	<u>1,041</u>

5. NET INCOME/(EXPENDITURE)

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

	31.3.18	31.3.17
	£	£
Depreciation - owned assets	<u>2,903</u>	<u>4,217</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.18	31.3.17
	£	£
Trustees' salaries	26,377	30,952
Trustees' social security	-	151
	<u>26,377</u>	<u>31,103</u>

Trustees' expenses

	31.3.18	31.3.17
	£	£
Trustees' expenses	<u>-</u>	<u>247</u>

There were no trustees' expenses paid for the year ended 31 March 2018.

7. STAFF COSTS

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

	31.3.18	31.3.17
Management	1	1
Part-time project assistant	1	-
Part-time Hub worker	1	-
	<u>3</u>	<u>1</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	42,179	-	42,179
Charitable activities			
General	12,353	21,839	34,192
Investment income	4	-	4
Total	<u>54,536</u>	<u>21,839</u>	<u>76,375</u>

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
EXPENDITURE ON			
Charitable activities			
General	57,187	18,264	75,451
Total	<u>57,187</u>	<u>18,264</u>	<u>75,451</u>
NET INCOME	(2,651)	3,575	924
RECONCILIATION OF FUNDS			
Total funds brought forward	14,827	-	14,827
TOTAL FUNDS CARRIED FORWARD	<u>12,176</u>	<u>3,575</u>	<u>15,751</u>

9. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2017	1,000	33,800	-	34,800
Additions	-	-	856	856
At 31 March 2018	<u>1,000</u>	<u>33,800</u>	<u>856</u>	<u>35,656</u>
DEPRECIATION				
At 1 April 2017	250	25,867	-	26,117
Charge for year	188	2,644	71	2,903
At 31 March 2018	<u>438</u>	<u>28,511</u>	<u>71</u>	<u>29,020</u>
NET BOOK VALUE				
At 31 March 2018	<u>562</u>	<u>5,289</u>	<u>785</u>	<u>6,636</u>
At 31 March 2017	<u>750</u>	<u>7,933</u>	<u>-</u>	<u>8,683</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Trade debtors	-	2,464
Other debtors	200	120
	<u>200</u>	<u>2,584</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Trade creditors	1,994	1,639
Social security and other taxes	473	835
Accrued expenses	1,450	900
	<u>3,917</u>	<u>3,374</u>

12. MOVEMENT IN FUNDS

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
Unrestricted funds			
General fund	12,176	2,601	14,777
Restricted funds			
Restricted	3,575	526	4,101
TOTAL FUNDS	<u>15,751</u>	<u>3,127</u>	<u>18,878</u>

12. 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	37,601	(35,000)	2,601
Restricted funds			
Restricted	37,000	(36,474)	526
TOTAL FUNDS	<u>74,601</u>	<u>(71,474)</u>	<u>3,127</u>

Comparatives for movement in funds

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
Unrestricted Funds			
General fund	14,827	(2,651)	12,176
Restricted Funds			
Restricted	-	3,575	3,575
TOTAL FUNDS	<u>14,827</u>	<u>924</u>	<u>15,751</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,536	(57,187)	(2,651)
Restricted funds			
Restricted	21,839	(18,264)	3,575
TOTAL FUNDS	<u>76,375</u>	<u>(75,451)</u>	<u>924</u>

12. MOVEMENT IN FUNDS - continued

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 Mansfield Hub wage and running costs.

13. RELATED PARTY DISCLOSURES

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

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.