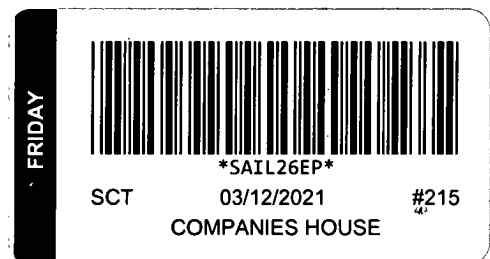


Charity Registration No. SC041642 (Scotland)

Company Registration No. SC380888 (Scotland)

CHECKIN WORKS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021



CHECKIN WORKS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Wilhelmina Young	
	Angela Ferguson	
	Michael Hodgson	
	Janice Laurie	
	Ian McGrath	
	Lindsay Philp	
	Jean Andrew	(Appointed 24 February 2021)
	Mark Bush	(Appointed 24 February 2021)
Secretary	Gareth Ruddock	
Charity number (Scotland)	SC041642	
Company number	SC380888	
Registered office	51-53 South Street Perth United Kingdom PH2 8PD	
Independent examiner	Keith Macpherson CA Johnston Carmichael LLP 66 Tay Street Perth PH2 8RA	

CHECKIN WORKS

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CHECKIN WORKS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and "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

The charity's objects are as follows:

1. To prevent or reduce the experience of social and economical poverty for disadvantaged adults by, in particular but not exclusively to, improving their opportunities to access and sustain meaningful employment.
2. To promote greater self-fulfilment for disadvantaged individuals through the advancement of education, personal development and employment skills training.
3. To increase public knowledge and understanding, through education and training of the employment issues experienced by disadvantaged individuals.
4. To protect and improve the physical and mental health of disadvantaged individuals who are experiencing significant challenges in finding employment.
5. To promote publicly the values of equality and diversity in order to reduce the social and economic discrimination that disadvantaged individuals experiences.
6. To development the social and economic strength of local communities by encouraging volunteer activity and promoting civic responsibility.

Strategy

- The charity uses a personalised outcomes-focused approach to providing work experience, training and quality of life support.
- The charity provides a comprehensive monitoring and review process with beneficiaries in order to achieve sustainable outcomes for beneficiaries.
- To achieve the company's objectives, the charity provides work experience and training opportunities to its beneficiaries through its wholly owned subsidiary company, Giraffe Trading Community Interest Company.
- Checkin recruits and trains volunteer Buddies who provide core employability and progression support to beneficiaries.

1. CHECKIN WORKS/GIRAFFE - MISSION:

Our primary aim is to help people with severe and complex barriers, such as learning disabilities, autism and mental ill health, to make the transition into meaningful work. This work supports the most social and economically alienated local people make an often fragile journey towards inclusion in our local community.

2. CRITICAL SUCCESS FACTORS:

Key objective area - social outcomes:

- To ensure that we sustain excellent social outcomes. Namely that there are good numbers of new and continuing trainees, good attainment levels within our trainee group, regular and 'useful' training opportunities offered to volunteers and trainees and a good percentage of trainees progressing from our service into positive destinations.

Key objective areas - financial success:

- To ensure we have sustainable and profitable business model, namely that, we engage with government to deliver partnership education programmes.

CHECKIN WORKS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Key objective area - funding and sustainability:

- To ensure that funding is secured in line with three year strategic and sustainability plan:
 - Checkin Works - minimum funding in place to meet organisational management overheads and sites;
 - Giraffe - our earnings provide a surplus.
- To ensure that 'contracts' are in place to achieve the highest possible income to support our social outcomes. We have potential to derive revenue directly from the training and development activities carried out with our beneficiaries/trainees.

Key objective area - customer and commercial:

- To ensure that we seek to develop and build on our brand and increase awareness, namely that, we increase our customer base by recording customer information in accordance with GDPR, expand following on social media and develop/donor supporter network.

Key objective area - operational:

- To ensure that service delivery meets the targets of social outcomes, namely that:
 - Resources are in place to enable outcomes and that trainees' lives are measurably enriched; and
 - 90% of trainees report improved work related quality of life.

Key objective area - human resources:

- To ensure that the right people are in the right place, at the right time, with the right skills and at the right cost.
- That we have built and developed a highly skilled and professional team.

Namely that:

- The salaries budget is in line with income;
- Staff retention is >90%;
- All staff members have objectives set and understand how their role interacts with their colleagues;
- There is a cost effective learning and development/training strategy in place for staff members.

Key objective area - health and safety:

- To ensure that we are compliant and risk aware, namely that:
 - Our trading in and commercial premises are compliant with all appropriate regulations;
 - HSE risk assessment system and processes are in place; and
 - Zero tolerance on 'lost time incidents'.

Achievements and performance

INTRODUCTION

We believe in inclusion for all.

Known locally as Giraffe (due to our social enterprise cafe on South Street) we support people over the age of 16 from all over Perth and Kinross and beyond. Our primary aim is to help people with severe and complex barriers, such as learning disabilities, autism and mental ill health, to make the transition towards inclusion, socialisation and, if appropriate, into meaningful work. We achieve this by providing relevant supported work experience, vocational skills and personal development. We focus on overlooked aspects, such as confidence building, which enables our trainees to move their careers forward as well as being an active and included part in our local communities. As well as above 'conditions', we have an open door policy for supporting people with any individual barriers over 16 years old.

Our community of interest and local geographic community are involved in every aspect of our organisation's strategy, direction and activities. For example, our Board of Trustees are all local people with an interest in our cause and/or a skill set which supports us further our cause. Additionally, we have a 'shadow board' comprised of our trainees and volunteers who sense check our activities, suggest initiatives and ultimately support us to ensure we are fit for purpose and supporting our trainees in the best possible way. It may sound clichéd, but we only exist for our trainees and everything we do is guided by them.

CHECKIN WORKS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

One of the keys to our success and ongoing sustainability is our drive and desire to develop partnerships and co-working across all our activities. We work with organisations daily and weekly in a range of capacities – some are customers, partners, referrers, suppliers, funders and some work with us across each of those categories. We actively seek to support our fellow third sector peers where possible.

We ENRICH

- *Our trainees' lives*
- *Our local community*
- *The economy of Perth and Kinross*

We BENEFIT

- *Our community of interest*
- *Our local geographic community*
- *Our 3rd local sector peers*
- *The wider 3rd sector in Scotland*

We CREATE

- *Opportunities:- work experience, socialisation, personal development*
- *Environment:- safe, supportive, inclusive, manageable*

OUR BENEFICIARIES

As mentioned above, our work is designed to support those furthest from the community and labour market due to barriers such as, but not only, Autistic Spectrum Conditions, learning disabilities, Down's syndrome or are suffering from mental ill health. As well as facing low employment rates, our beneficiaries/the people we work with have to contend with prejudices and perceptions that are often ill-founded and ultimately prevent them with fully embracing an equal standing in their community or finding opportunities to socialise.

- *52% of people aged 16 to 64 with any type of disability in Great Britain are in paid work (ONS 2019a)*
- *Research suggests that 1 in 3 young people with a learning disability spend less than 1 hour outside their home on a typical Saturday. (Mencap, 2019)*
- *People with profound and multiple learning disabilities (PMLD) have smaller social networks, which consist mainly of family members. (Kamstra et al., 2015).*
- *Having an active social life can help people with a learning disability to feel happier, included and valued. (Mason et al. 2013; Chadwick et al. 2014; Wilson et al., 2017).*
- *The total number of adults with learning disabilities known to local authorities in Scotland in 2019 was 23,584. (SCLD, 2019)*
- *Dundee City Council reported 8.8 adults with learning disabilities per 1,000 of the population - Perth & Kinross Council reported 3.4 (SCLD, 2019)*
- *In 2019, there were 23,584 adults known to local authorities across Scotland. This equates to 5.2 people with learning disabilities per 1000 people in the general population (SCLD, 2019)*
- *There were 4,383 adults identified as being on the autism spectrum in Scotland (SCLD, 2019)*
- *There were 956 (4.1%) adults with learning disabilities known to local authorities in employment (SCLD, 2019)*

National Context

To ensure we are valued on a national platform, we align with the **Scottish Government 'Keys to Life'** strategy, which, at a high level, aims to recognise that people who have a learning disability have the same aspirations and expectations as everyone else and is guided by a vision shaped by the Scottish Government's ambition for all citizens.

- *Everyone – including people with learning disabilities - should be able to contribute to a fairer Scotland where we tackle inequalities and people are supported to flourish and succeed.*
- *People with learning disabilities should be treated with dignity, respect and understanding. They should be able to play a full part in their communities and live independent lives free from bullying, fear and harassment.*

Our activity also responds to key aims within the Strategy:-

- *Realising potential: people should have the opportunity to achieve all they can;*
- *People with ASD should expect to have the support of professionals working in their best interests to make these values a reality.*

Additionally, we align our activity to the **Scottish Strategy for Autism**. It states:-

'Our vision is that individuals on the autism spectrum are respected, accepted and valued by their communities and have confidence in services to treat them fairly so that they are able to have meaningful and satisfying lives'.

CHECKIN WORKS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Finally, we review our performance activity against key outcomes stated within the **Scottish Government's** Mental Health Strategy: 2017-2027 which aims to affect improvement in prevention and early intervention; access to treatment, and joined up accessible services; the physical wellbeing of people with mental health problems; and, rights, information use, and planning.

Operations 2020-21

For many and obvious reasons, 2020-21 was not a normal year and held many challenges. Coronavirus significantly impacted our Operating/Business plan for 2020 and 2021.

The decision was made in mid-March 2020 to suspend all of our activities, furlough employees, and stand down the trainees and volunteers. Our Chief Executive was not furloughed in order to manage any ongoing or new work secured during the lockdown and pursue grant funds. Operationally this effectively meant that we did not trade as a café, we had no trainees or volunteers attending our activities, however we were able to derive some income from our 'Giraffe Meals' Activity. The majority of staff were able to return to work (in some capacity) in July 2020.

Throughout the year, our staff and volunteer teams maintained contact with our trainees and continued 'activities' using Zoom and the outdoors where possible. Whilst not an ideal way to interact, it helped our trainees through a difficult time. Below is an example of some of the activities and attendances over a month:-

5 Ways To Wellbeing (group 1)	
Total Possible Attendances	15
Total Actual Attendances	8
Total Non-Attendances	7
Total With Cancellation Reasons	0
Total New Clients in Period	3

5 Ways To Wellbeing (group 2)	
Total Possible Attendances	48
Total Actual Attendances	32
Total Non-Attendances	16
Total With Cancellation Reasons	0
Total New Clients in Period	9

History Walk (group1)	
Total Possible Attendances	5
Total Actual Attendances	5
Total Non-Attendances	0
Total With Cancellation Reasons	0
Total New Clients in Period	5

5K Challenge	
Total Possible Attendances	8
Total Actual Attendances	8
Total Non-Attendances	0
Total With Cancellation Reasons	0
Total New Clients in Period	8

Cycling Group	
Total Possible Attendances	10
Total Actual Attendances	8
Total Non-Attendances	2
Total With Cancellation Reasons	0
Total New Clients in Period	6

Quarrymill Walks	
Total Possible Attendances	15
Total Actual Attendances	15
Total Non-Attendances	0
Total With Cancellation Reasons	0
Total New Clients in Period	11

Giraffe Zoom Catch Up	
Total Possible Attendances	20
Total Actual Attendances	14
Total Non-Attendances	6
Total With Cancellation Reasons	0
Total New Clients in Period	0

Hillwalking Group	
Total Possible Attendances	14
Total Actual Attendances	13
Total Non-Attendances	1
Total With Cancellation Reasons	0
Total New Clients in Period	5

Willowgate Group	
Total Possible Attendances	19
Total Actual Attendances	19
Total Non-Attendances	0
Total With Cancellation Reasons	0
Total New Clients in Period	4

Strategic Plan 2020 - 2025

Despite the challenges, the Board and Staff reviewed the previous strategy (2018 to 2020) and created and approved a new Strategy to take us to 2025. Whilst it covered many aspects of our work, at a high level, four main objectives were identified:-

Objective 1 We will derive excellent social outcomes through our activities

Outcome 1

More people in Perth & Kinross with significant barriers have opportunities to gain better-supported work experience, training and employability skills within mainstream settings.

Baseline 2019 – 100 trainees

Indicator: Trainees accessing work experience, placements and training report feeling better supported and more confident in their own skills and abilities

Indicator: More trainees benefit from personalised action plan and are supported to progress successfully through two or more of our levels of training.

Indicator: Trainees demonstrate improvement in core skills (literacy and numeracy)

Indicator: Training opportunities are participated in by trainees

Outcome 2

More people in Perth & Kinross with significant barriers secure positive destinations

Baseline 2019 – 30%

CHECKIN WORKS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Indicator: More clients gain paid work
Indicator: More clients progress to further training or further education
Indicator: More clients progress to mainstream volunteering positions where they can work more independently.

Indicator: Contacts are made with external employers

Outcome 3

More accredited and non-accredited training courses are offered and attended

Baseline 2019 – 32 trainee participants

Indicator: SQA approved credits attributed to trainees as a result of courses

Indicator: Income derived from external participants on our courses

Indicator: Increase in number of courses and places offered

Outcome 4

More people in Perth & Kinross choose to volunteer with us and/or support our work

Baseline 2019 – 40 volunteers

Indicator: We have a higher number of 'active' volunteer supporting our work

Indicator: We are able to deliver more volunteer-led activities for our trainees

Indicator: Our staff are supported by 'specialist' volunteers and board members

Outcome 5

We have a larger 'range' and type of social outcome achieved

Baseline 2019 – Work with trainees with 'barriers' only

Indicator: We provide solutions to food insecurity and hunger

Indicator: We are supporting and working with geographic community groups

Indicator: We are delivering a range of different activity types

Objective 2 We have a financially sustainable business model

Outcome 1

Giraffe Trading is a profitable and sustainable enterprise

Baseline 2019 – £5000 Deficit reported

Indicator: Gross profit margins on all lines is recorded and reported on monthly

Indicator: Giraffe has diverse range of income streams (cafe, OSC, Giraffe Meals)

Indicator: Average takings on all lines is increased

Indicator: Surplus income is re-invested into organisation and activities

Outcome 2

Checkin Works is a financially sustainable charity

Baseline 2019/20 – £6000 Deficit reported

Indicator: Funding plan based on annual expenditure is created/budgeted annually

Indicator: Annual funding target achieved

Indicator: Fund-raising plan based on events, donors and sponsorship is created/budgeted annually

Indicator: Each cost centre is accounted for each successful funding bid

Indicator: Charity reserves are in excess of 3 months trading

Outcome 3

Collectively, CIW and GTC derive more income from trading

Baseline 2019 – 30% trading income

Indicator: More diverse range of income streams from trading

Indicator: Contracted to deliver services across Perth and Kinross

Indicator: Business Development strategy written and implemented

Objective 3 We manage our resources safely, compliantly and well

Outcome 1

The right people are in the right place, at the right time, with the right skills & at the right cost.

Baseline 2019 – Staff retention is >95%

Indicator: All staff members have objectives set and understand how their role interacts with their colleagues

Indicator: Salaries budget is in line with income

Indicator: There is a cost effective Learning and Development/Training strategy in place for staff members

Indicator: All new staff receive comprehensive induction

CHECKIN WORKS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Outcome 2

We are compliance and risk aware

Baseline 2019 – >5% lost time incidents

Indicator: Our premises are compliant with all appropriate regulations

Indicator: HSE risk assessment system and process is in place

Indicator: Health and safety processes are essential part of new staff induction

Indicator: Risk assessments are in place for all activities

Outcome 3

We have the right physical resources available to deliver the best income and outcomes

Baseline 2019 – N/A

Indicator: Site-based options appraisal completed for each existing and new project/activity

Indicator: Asset register monitored and maintained

Indicator: All activities costed appropriately to include additional required resources

Indicator: Maintenance and stores records created and maintained

Objective 4 We aspire to growth, development and continuous improvement

Outcome 1

We have a bespoke, fit-for-purpose and versatile centre for activities (by 2023)

Baseline 2019 – Ladeside/Mill Street/South Street

Indicator: Needs assessment report defining needs for aspirational centre

Indicator: 5 year 'Giraffe Centre' business and social outcome plan written

Indicator: Funding/sponsorship/partnership programme created to cover costs

Indicator: Building for development/site for building identified and committed

Outcome 2

We have increased our enterprise site portfolio

Baseline 2019 – South Street

Indicator: Market research report completed for new hospitality (& others) business potential in P&K

Indicator: 5 year 'Giraffe Centre' business and social outcome plan written

Indicator: Funding/sponsorship/partnership programme created to cover costs

Indicator: Building(s) for development and/or site(s) for new build identified and committed (High Street Retail Operation, Restaurant, Maker's Space, Cook School)

Indicator: Site specific staffing and infrastructure created

Outcome 3

We have the right physical resources available to deliver the best income and outcomes

Baseline 2019 – Ladeside/Mill Street/South Street

Indicator: Site-based options appraisal completed for each existing and new project/activity

Indicator: Asset register monitored and maintained

Indicator: All activities costed appropriately to include additional required resources

Indicator: Maintenance and stores records created and maintained

Financial review

Results for the year ended 31 March 2021 are given in the Statement of Financial Activities on page 10. The assets and liabilities are detailed on the Balance Sheet on page 11.

In summary income amounted to £478,891 (2020 - £233,679), expenditure totalled £276,700 (2020 - £240,347) resulting in a net income for the year of £202,191 (2020 - net expenditure - £6,668).

At the balance sheet date the charity held total reserves of £260,782 of which £82,415 were unrestricted and £178,367 were restricted.

Reserves policy

It is the stated objective of the charity to build up a reserve of unrestricted funds to the equivalent of 6 months' core expenditure in order to continue the current activities of the charity in the event of a significant drop in funding and/or social enterprise activity. As a relatively young charity, the establishment of such free reserves is a medium-term objective.

CHECKIN WORKS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Wilhelmina Young	
Stuart Deed	(Resigned 1 November 2020)
Angela Ferguson	
Michael Hodgson	
Janice Laurie	
Ian McGrath	
Lindsay Philp	
Pamela Wilson	(Resigned 1 July 2020)
Hannah Blair	(Resigned 1 July 2020)
Jean Andrew	(Appointed 24 February 2021)
Mark Bush	(Appointed 24 February 2021)

Appointment of trustees

The charity takes a pro-active approach in appointing suitable candidates in order to broaden the governance skills base of the Board.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisation

The trustees are responsible for setting the strategic direction of the charity and ensuring that proper accounting records are maintained to allow accounts to comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps to detect and prevent fraud and other irregularities. Trustees are also responsible for ensuring that the company has an effective approach to managing health and safety risks.

The day-to-day management and operation of the charity is the responsibility of the Chief Executive who is assisted in his role by an Operations Manager, Outcomes Team and Kitchen/Hospitality Teams.

Trustee induction and training

New trustees undertake an induction to the organisation. This includes identifying their practical skills and interests. Trustees are offered internal and external opportunities to develop their knowledge base and update their skills.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

CHECKIN WORKS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees' report was approved by the Board of Trustees.

.....A Ferguson
Angela Ferguson
Trustee
Dated: 26.11.2021

CHECKIN WORKS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHECKIN WORKS

I report on the financial statements of the charity for the year ended 31 March 2021, which are set out on pages 10 to 25.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity 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 financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the 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 financial statements.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

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

Use of our report

This report is made to the company's board of directors, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's financial statements on behalf of the company's board of directors and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's board of directors as a body, for my work or for this report.



Keith Macpherson CA

Johnston Carmichael LLP
66 Tay Street
Perth
PH2 8RA

01 / 12 / 2021
Dated:

CHECKIN WORKS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<u>Income and endowments from:</u>					
Donations and legacies	3	65,007	376,193	441,200	188,421
Charitable activities	4	37,691	-	37,691	36,634
Other trading activities	5	-	-	-	4,244
Other	6	-	-	-	4,380
Total income		102,698	376,193	478,891	233,679
<u>Expenditure on:</u>					
Raising funds	7	-	-	-	1,281
Charitable activities	8	63,441	213,259	276,700	239,066
Total expenditure		63,441	213,259	276,700	240,347
Net incoming/(outgoing) resources before transfers		39,257	162,934	202,191	(6,668)
Gross transfers between funds		11,712	(11,712)	-	-
Net income/(expenditure) for the year/ Net movement in funds		50,969	151,222	202,191	(6,668)
Reconciliation of Funds					
Fund balances at 1 April 2020		31,446	27,145	58,591	65,259
Fund balances at 31 March 2021		82,415	178,367	260,782	58,591

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHECKIN WORKS

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	13		49,519		37,120
Current assets					
Stocks	14	100		100	
Debtors	15	12,076		5,894	
Cash at bank and in hand		215,590		29,137	
		<u>227,766</u>		<u>35,131</u>	
Creditors: amounts falling due within one year	16	<u>(16,503)</u>		<u>(13,660)</u>	
Net current assets			211,263		21,471
Total assets less current liabilities			<u>260,782</u>		<u>58,591</u>
The funds of the charity:					
Restricted funds	18		178,367		27,145
Unrestricted funds			82,415		31,446
			<u>260,782</u>		<u>58,591</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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.

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

The financial statements were approved by the Trustees on 29.10.2021.

A Ferguson

Angela Ferguson
Trustee

Company Registration No. SC380888

CHECKIN WORKS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Checkin Works is a private company limited by guarantee incorporated in Scotland. The registered office is 51-53 South Street, Perth, PH2 8PD, United Kingdom.

1.1 Accounting convention

These financial statements have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), including Section 1A applicable to small entities, and 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).

The charity is a Public Benefit Entity as defined by FRS 102.

The charity has availed itself of S396 of the Companies Act 2006, as permitted in paragraph 4(1) of Schedule 1 of SI 2008 No 409, and adapted the Companies Act formats to reflect the special nature of the charity's activities.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The charity is the parent of Giraffe Trading Community Interest Company however consolidated accounts have not been prepared as they are not required under the relevant statute and the trustees have elected not to.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least the next twelve months and have not identified any material uncertainties regarding the ability of the charitable company to continue. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

CHECKIN WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Grant income is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income from trading activities includes income to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category, net of VAT. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure is incurred in direct pursuance of the charity's principal objects and as set out in the trustees' report. Charitable activities comprise costs incurred in inducing organisations to contribute financially to the charity's work and income received in pursuance of these areas is shown within income.

Raising funds costs are all costs associated with fundraising events.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance costs and administrative costs. They are incurred in support of expenditure on the objects of the charity.

Governance costs comprise all costs associated with the governance arrangements of the charity, including constitutional and statutory requirements. These costs include the statutory accounts and legal and professional fees.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	10% straight line
Plant and equipment	20% straight line
Fixtures and fittings	20% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

CHECKIN WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.9 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

CHECKIN WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees consider there to be no estimates and underlying assumption which have significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	17,445	-	17,445	5,877	11,500	17,377
Grants receivable	47,562	376,193	423,755	8,550	162,494	171,044
	<u>65,007</u>	<u>376,193</u>	<u>441,200</u>	<u>14,427</u>	<u>173,994</u>	<u>188,421</u>

4 Charitable activities

	2021 £	2020 £
Income from charitable activities	8,923	15,419
Performance related grants	28,768	21,215
	<u>37,691</u>	<u>36,634</u>
Performance related grants		
Perth & Kinross Council	28,768	21,215
	<u>28,768</u>	<u>21,215</u>

All charitable activities income received in the current period relates to unrestricted funds.

CHECKIN WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Other trading activities

	Total	Unrestricted funds
	2021	2020
	£	£
Fundraising events	-	4,244
	<u> </u>	<u> </u>

All income received for fundraising events in the current and prior year relate to unrestricted funds.

6 Other

	Total	Unrestricted funds
	2021	2020
	£	£
Other income	-	4,380
	<u> </u>	<u> </u>

7 Raising funds

	Unrestricted funds	
	2021	2020
	£	£
Fundraising and publicity		
Fundraising agents	-	1,281
	<u> </u>	<u> </u>
	-	1,281
	<u> </u>	<u> </u>

CHECKIN WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Charitable activities

	2021 £	2020 £
Staff costs	159,625	181,258
Depreciation and impairment	6,027	4,633
General projects	12,616	6,839
Consultancy support	15,300	11,100
	<u>193,568</u>	<u>203,830</u>
Grant funding of activities (see note 9)	38,693	-
Share of support costs (see note 10)	41,018	31,694
Share of governance costs (see note 10)	3,421	3,542
	<u>276,700</u>	<u>239,066</u>
Analysis by fund		
Unrestricted funds	63,441	66,805
Restricted funds	213,259	172,261
	<u>276,700</u>	<u>239,066</u>

9 Grants payable

	2021 £	2020 £
Grants to institutions:		
Unrestricted	14,384	-
Restricted	24,309	-
	<u>38,693</u>	<u>-</u>

The unrestricted grants paid of £14,384 were to Giraffe Trading CIC in relation to the redistribution of performance related grants from Perth & Kinross Council. The restricted grants paid of £24,309 related to COVID supporting communities grants.

CHECKIN WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Rent, rates and water rates	6,619	-	6,619	8,528	-	8,528
Heat and light	1,166	-	1,166	2,536	-	2,536
Insurance	3,762	-	3,762	3,654	-	3,654
Repairs and maintenance	8,516	-	8,516	7,272	-	7,272
Motor and travel expenses	794	-	794	2,163	-	2,163
Telephone and IT costs	10,343	-	10,343	2,088	-	2,088
Postage, stationery and advertising	1,456	-	1,456	862	-	862
Training costs	455	-	455	508	-	508
Activity costs	7,374	-	7,374	3,598	-	3,598
Sundry expenses	533	-	533	485	-	485
Legal and professional fees	-	421	421	-	458	458
Independent examiners fee	-	3,000	3,000	-	3,084	3,084
	<u>41,018</u>	<u>3,421</u>	<u>44,439</u>	<u>31,694</u>	<u>3,542</u>	<u>35,236</u>
Analysed between Charitable activities	<u>41,018</u>	<u>3,421</u>	<u>44,439</u>	<u>31,694</u>	<u>3,542</u>	<u>35,236</u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2020 - £nil).

Wilhemina Young received £2,100 (2020 - £2,400) as payment for HR Consultancy Support services provided to the charity during the year. At the balance sheet date £200 (2020 - £nil) was due to her in respect of these services. The payment of services to a trustee is permitted under clause 65 of the charity's constitution.

12 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Management staff	4	4
Other staff	4	6
Total	<u>8</u>	<u>10</u>

CHECKIN WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Employees (Continued)

Employment costs	2021 £	2020 £
Wages and salaries	147,976	166,876
Social security costs	8,587	10,910
Other pension costs	3,062	3,472
	<u>159,625</u>	<u>181,258</u>

There were no employees whose annual remuneration was £60,000 or more.

13 Tangible fixed assets

	Leasehold improvements £	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 April 2020	38,700	-	-	9,649	48,349
Additions	-	5,217	13,209	-	18,426
At 31 March 2021	<u>38,700</u>	<u>5,217</u>	<u>13,209</u>	<u>9,649</u>	<u>66,775</u>
Depreciation and impairment					
At 1 April 2020	3,870	-	-	7,359	11,229
Depreciation charged in the year	3,870	87	1,497	573	6,027
At 31 March 2021	<u>7,740</u>	<u>87</u>	<u>1,497</u>	<u>7,932</u>	<u>17,256</u>
Carrying amount					
At 31 March 2021	<u>30,960</u>	<u>5,130</u>	<u>11,712</u>	<u>1,717</u>	<u>49,519</u>
At 31 March 2020	<u>34,830</u>	<u>-</u>	<u>-</u>	<u>2,290</u>	<u>37,120</u>

14 Stocks

	2021 £	2020 £
Finished goods and goods for resale	<u>100</u>	<u>100</u>

CHECKIN WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	(50)	2,131
Amounts owed by subsidiary undertakings	1,746	3,644
Other debtors	10,206	14
Prepayments and accrued income	174	105
	<u>12,076</u>	<u>5,894</u>

16 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	3,535	3,508
Trade creditors	9,648	4,866
Other creditors	-	846
Accruals and deferred income	3,320	4,440
	<u>16,503</u>	<u>13,660</u>

17 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to net income/(expenditure) in respect of defined contribution schemes was £3,062 (2020 - £3,472).

CHECKIN WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019	Movement in funds			Balance at 1 April 2020	Movement in funds			Balance at 31 March 2021
	£	Income	Expenditure	Transfers	£	Income	Expenditure	Transfers	£
Santander - intern	3	-	-	(3)	-	-	-	-	-
The Gannochy Trust	10,194	-	(10,404)	210	-	50,000	(49,658)	-	342
Awards for All	998	9,300	(4,400)	(998)	4,900	-	(4,900)	-	-
RS MacDonald Charitable Trust	5,791	18,730	(24,521)	-	-	-	-	-	-
Garfield Weston	1,318	-	(1,318)	-	-	-	-	-	-
Alex Van Bercham	1,026	-	(1,026)	-	-	-	-	-	-
Ninevah	60	-	(60)	-	-	-	-	-	-
Chance to Succeed	285	10,000	(10,285)	-	-	-	-	-	-
Fuel Up and Ride Bike Club	16	-	(10)	-	6	-	(6)	-	-
David Doig	13	-	(13)	-	-	-	-	-	-
Henry Smith Charitable Trust	9,114	44,900	(42,681)	-	11,333	45,000	(33,586)	-	22,747
Lintel Trust	1,995	-	(1,995)	-	-	-	-	-	-
D'Oyly Carte Charitable Trust	2,000	-	(2,000)	-	-	-	-	-	-
PKC Community Investment	4,491	8,000	(4,491)	-	8,000	-	-	-	8,000
Foundation Scotland	399	-	(399)	-	-	4,000	(2,253)	(1,747)	-
Corra Foundation	-	5,000	(5,000)	-	-	92,980	(74,791)	-	18,189
The Robertson Trust	-	11,500	(11,500)	-	-	-	-	-	-
Agnes Hunter Trust	-	14,000	(14,000)	-	-	7,000	(7,000)	-	-
The Baily Thomas Charitable Fund	-	4,000	(4,000)	-	-	-	-	-	-
Crerar Trust	-	6,600	(6,600)	-	-	-	-	-	-
Screwfix Foundation	-	4,200	(2,747)	-	1,453	-	(1,442)	-	11
St James' Place Charitable Foundation	-	8,000	(7,547)	-	453	-	(445)	-	8
Woodward Trust	-	1,000	(1,000)	-	-	-	-	-	-

CHECKIN WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

(Continued)

	Balance at 1 April 2019	Movement in funds			Balance at 1 April 2020	Movement in funds			Balance at 31 March 2021
	£	Income	Expenditure	Transfers	£	Income	Expenditure	Transfers	£
Mushroom Trust Fund	-	1,000	-	-	1,000	-	-	-	1,000
The Matthew Trust Fund	-	13,990	(13,990)	-	-	-	-	-	-
Scottish Council for Voluntary Organisations	-	2,274	(2,274)	-	-	7,726	(7,726)	-	-
The Thomson Charitable Trust	-	5,500	-	(5,500)	-	-	-	-	-
Donations	-	6,000	-	(6,000)	-	-	-	-	-
The Gannochy Trust - Recovery & Renewal	-	-	-	-	-	21,362	(8,557)	(9,965)	2,840
PKC Mental Health & Wellbeing	-	-	-	-	-	6,903	(1,456)	-	5,447
Society of Writers Trefoil House	-	-	-	-	-	2,850	(20)	-	2,830
Tesco (Groundworks)	-	-	-	-	-	1,166	(1,162)	-	4
NHS Tayside	-	-	-	-	-	4,500	-	-	4,500
The National Lottery Community Fund	-	-	-	-	-	57,500	(5,745)	-	51,755
Peter Harrison Foundation	-	-	-	-	-	10,000	(7,436)	-	2,564
Adapt & Thrive	-	-	-	-	-	53,000	-	-	53,000
Leathersellers	-	-	-	-	-	2,000	(2,000)	-	-
Energy Savings Trust	-	-	-	-	-	10,206	(5,076)	-	5,130
	<u>37,703</u>	<u>173,994</u>	<u>(172,261)</u>	<u>(12,291)</u>	<u>27,145</u>	<u>376,193</u>	<u>(213,259)</u>	<u>(11,712)</u>	<u>178,367</u>

CHECKIN WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

(Continued)

The Santander grant was received as funding towards the purchase of the motor vehicle and will be reduced by the annual depreciation charge.

The Gannochy Trust grant was received as funding towards organisational development and progression.

The Awards for All, Garfield Weston and Henry Smith Charity grants were received as funding towards overall organisation and trainee support.

The RS MacDonald Charitable Trust income was received towards the development of the Springlands Plants enterprise and horticultural activities.

The Alex van Bercham funding was received towards trainer costs.

The Ninevah, Chance to Succeed, David Doig and D'Oyly Carte Charitable Trust grants were received as funding towards activity centre programmes and horticultural activities.

Fuel Up and Ride Bike Club income was received to support Bike Group activities.

The Lintel Trust funding was received to support lunch club activities with elderly residents.

The PKC Community Investment, The Robertson Trust and Agnes Hunter Trust grants were received as funding towards the Giraffe Activity Centre.

The Foundation Scotland grant was received as funding towards cooking and hygiene training activities in the prior year. In the current year the income related to a COVID support grant.

The Corra Foundation funding was received towards training materials, staff training and volunteer costs towards the horticultural project at Springlands in the prior year. In the current year the income related to COVID support grants.

The Bailly Thomas Charitable Trust and St James's Place Charitable Foundation grants were received as funding towards the salary costs of the Volunteer and Trainee Team.

CHECKIN WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

(Continued)

The Crerar Trust and The Matthew Trust Fund grants were received as funding towards trainee development.

The Screwfix Foundation grant was received as funding towards repair costs, including the air conditioning unit.

The Woodward Trust funding was received towards arts, craft and woodwork activities.

The Mushroom Trust Fund grant was received towards the Bee Bomb Community Farm Project.

The Thomson Charitable Trust grant and restricted donation were received towards the cost of refurbishing the Giraffe Cafe. As the refurbishment has been completed in the financial year the balance of the funds have been released to unrestricted reserves.

The Gannochy Trust Recovery and Renewal grant related to COVID response activity including the purchase of equipment.

PKC Mental Health & Wellbeing funding related to COVID specific expenditure.

SCVO income related to staff costs.

Society of Writers Trefoil House funding was towards garden and horticulture activities.

Tesco (Groundworks) was funding towards Giraffe Activity Centre.

The NHS Tayside grant was for COVID catering and free meals support.

The National Lottery Community Fund grant was core funding towards trainee support.

The Peter Harrison Foundation grant was towards trainee outdoor education funding.

The Adapt & Thrive grant was received towards the community kitchen.

The Leathersellers income related to a COVID support grant for community food donations.

Energy Savings Trust - this funding was received for the purchase of ebikes and related equipment.

The transfers to unrestricted funds relate to grants received for capital expenditure, for which the restriction is now met.

CHECKIN WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:						
Tangible assets	44,389	5,130	49,519	37,120	-	37,120
Current assets/ (liabilities)	38,026	173,237	211,263	(5,674)	27,145	21,471
	<u>82,415</u>	<u>178,367</u>	<u>260,782</u>	<u>31,446</u>	<u>27,145</u>	<u>58,591</u>

20 Related party transactions

Giraffe Trading Community Interest Company is the wholly owned subsidiary of the charitable company. An inter-company account is maintained with Giraffe Trading CIC to deal with transactions between the two companies. At the balance sheet date, £1,746 was due by Giraffe Trading CIC (2020 - £3,644). Grants of £14,384 (2020 - £nil) were also paid to Giraffe Trading CIC during the year.