



**Start Up Stirling  
Report and Financial Statements  
for the year ended 31 March 2018**

Cathedral Accounting Services  
Chartered Management Accountants  
35 Montgomery Crescent  
Dunblane  
Perthshire  
FK15 9FB

**Start Up Stirling**  
**Reports and accounts**  
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**Start Up Stirling**  
**Charity information**

**TRUSTEES:**

Colin Smith (Convener)  
Susan Mackay  
Sandra Sankey  
Robert Stewart (Treasurer)  
Jay Brownlee  
Hazel Martin  
Clare Moffat  
Gillian Ferguson (appointed 03 May 2018)

**ADDRESS:**

Unit 9 Springkerse Industrial Estate (until October 2017)  
10 Munro Road  
Stirling  
FK7 7UU

16 – 16b Whitehouse Road (from November 2017)  
Stirling  
FK7 7SP

**Charity No.**

SC035477

**INDEPENDENT  
EXAMINERS:**

Cathedral Accounting Services  
Chartered Management Accountants  
35 Montgomery Crescent  
Dunblane  
Perthshire  
FK15 9FB

**Start Up Stirling**  
**Charity number SC035477**  
**Trustees' report**

We are delighted to introduce this annual report which reflects another year of increased need in the community but also reflects the tremendous support of our community in helping to meet that need. Without that support we would be unable to make the impact that we do on so many people so at the outset, let me say a sincere thanks to all who given us their time, food, money and general goodwill.

During the year we moved to a new larger unit which was needed to cope with increased storage challenges but will also give us the opportunity to develop some of our future services in house. We moved premises around the busy festive season, which was our busiest yet, but despite the challenges this posed the transition was fairly trouble free.

We continued with our core services of delivering starter packs and crisis foodbanks while our new support service grew both geographically and in size to the extent that we agreed to employ a new support worker to enhance the very valuable work being done in individual lives.

As a charity we seek to focus on need and leave political lobbying to others, but we were delighted, during the year, to be recognised by the First Minister as an organisation which is being effective and as a result she undertook a formal visit to enhance her understanding of the issues facing those affected by food poverty. During the year Universal Credit was also launched in Stirlingshire

We have always been a charity which depends on our volunteers and with the numbers moving rapidly towards 100 we also agreed to appoint a Volunteer Coordinator to oversee the many activities they undertake.

It has been another year of hard work but also very rewarding when we see and hear of lives being positively impacted by the actions we take.

I am extremely grateful to all who help and support and very proud of our staff team who continually go the extra mile to help those in need.

### **Structure Governance & Management**

#### **Constitution**

On the 6<sup>th</sup> March 2014 Start Up Stirling was incorporated as a Scottish Charitable Incorporated Organisation (SCIO). These accounts cover the period from the 1<sup>st</sup> April 2017 to the 31<sup>st</sup> March 2018.

**Start Up Stirling**  
**Charity number SC035477**  
**Trustees' report**

**Appointment of Trustees**

The Board comprises the Trustees of the charity. Membership of the committee is open to like-minded people from local churches and the wider community. Trustees, while they can be co-opted to join the committee during the year, are formally elected at the Annual General Meeting.

Trustees are responsible for the strategic direction and guidance of the charity whilst day to day running is the responsibility of the Project Co-ordinator.

**Charitable Purposes**

The organisation is established as a Christian interdenominational body with the following objects;

- to relieve poverty, suffering and distress by providing or assisting in the provision of household goods with the object of improving the conditions of life for the inhabitants of Stirlingshire generally but in particular those who have need of such facilities by virtue of their youth, age, ethnicity, infirmity, disability, special needs, poverty, homelessness, domestic abuse, unemployment or social and economic conditions; and
- to undertake such other charitable activities as may be helpful to the aforesaid persons.

**Background**

Start Up Stirling was established in 1994 by a group of local churches who came together to collect goods to provide to young people who had been homeless and were entering their first home of their own. This work has developed to our current helper packs service.

The charity has evolved over time and continues to work closely with the practical needs of all people throughout Stirlingshire who are experiencing homelessness, poverty and/or financial hardship.

In 2012 the first foodbank opened. We now have three foodbanks along with an expanding mobile service, which runs three times a week operated by volunteers. Our foodbanks have always been about much more than the food and have always included listening volunteers in a community café style environment. This year has been particularly challenging with the commencement of Universal Credit Full Service in summer 2017.

During the year Stirling Citizens Advice Bureau (CAB) could no longer support us with enabling money advice (from benefits, debt, employment to utilities, housing, etc.) at our foodbanks but they have been successful in a lottery funding bid which will see this vital support re introduced in the coming financial year.

Our support service which was launched in January 2017 continues to evolve and grow. Its initial rationale was to offer lunch and a space where assistance is offered to attempt to support individuals within our community in more depth to make positive changes in their lives and aims to reduce dependency on our foodbanks. This has expanded to cover a weekly drop in centre in Callender as well as in Stirling.



**Start Up Stirling**  
**Charity number SC035477**  
**Trustees' report**

**Activities Summary**

1. In November 2017 we relocated to bigger premises in Springkerse Industrial Estate.
2. The number of volunteers grew to over 90 during this period with more starting than leaving and an overall very high retention rate for volunteers during this period.
3. Supermarket support has continued this year with rebranded and more prominent donation stations in most major supermarkets throughout Stirlingshire and additional donation days.
4. We continued to offer 3 weekly foodbanks in the city of Stirling and expanded the mobile foodbank delivery service to three sessions each week to meet growing demand. We changed the location of the foodbank in Raploch to improve the environment for clients.
5. Overall, we received 69.4 tonnes of food donations of which 9 tonnes of food from supermarkets that they could no longer sell ie bread, fruit and vegetables that we could supplement food packs with.
6. We provided a second Christmas community meal for 40 people in partnership with local butcher, Sunlite Café, Forth Environment Link, Boozy Cow, local supermarkets and further education establishments. This included for the first-time provision of transport enabling those in more rural locations to participate.
7. The support service expanded to offer a second drop in centre in January 2018.
8. 20 Home Visits were made by staff and volunteers to those we are supporting an unable to attend our Stirling and Callendar centres.
9. Support to the homeless continued at a similar level to last year.
10. Grant funding allowed a revamp of our branding and the website to take place which has allowed us to set up a section for one- off and regular giving that is both prominent and easy to use.
11. The fundraiser left the charity and a replacement recruited to focus on Trusts and Grants applications which are recognised as important to the ongoing provision of the services and expansion of the services we provide. As a result, staff grew from 197.5 hours (5.3 FTE) by an extra 8 hours during the period.
12. We were selected to be included on the Stirling Monopoly board.

**Start Up Stirling**  
**Charity number SC035477**  
**Trustees' report**

**Achievements**

During the period 01 April 2017 – 31 March 2018 Start Up Stirling have provided the following services;

**Helper Packs**

- 137 Starter Packs were provided and in addition 118 kettles, 115 single duvets, 98 double duvets, 116 toasters, 66 microwaves, 9 irons and 4 ironing boards were also distributed via Stirling Council Homeless Housing team and Loretto Care.
- 184 Emergency Packs provided via Stirling Council Homeless Housing Team.
- 98 Welcome Packs provided via Stirling Council Homeless Housing Team.
- 320 Toiletry Packs were provided (179 male and 158 female) via Stirling Council Homeless Housing Team and the Salvation Army.

**Foodbank**

During this period 106,008 meals were provided to those in need within our community. We received 1204 referrals to our services from our referral partners.

2,260 people were supported during this period of which 34% were children an increase on the previous year. In addition to our established referral partnerships with Citizens Advice Bureaux (CAB) and Stirling Council Housing (Homeless and Mainstream) for example, this year we have widen the number of referrers to include a local school, Stirling Council Social work teams, Families and Children Disabilities team and Adult Learning and the Council for Disability.

The foodbank referral system was changed following input from our main referrer, to improve engagement with clients with our support partners and recognise agreed dates when a client's circumstances change.

In the first two months following introduction of Stirling CAB worker at the foodbank more than 80% of clients engaged with CAB following foodbank referral. Co-delivery has been shown to be the key to reducing the holes in the safety net and addressing social drift and while CAB were not able to continue this service for the whole year, it is good news that they have received funding to re-introduce this service during the coming year.

The Thursday Foodbank was moved from the Ochil Centre to Friday at St Marks, Raploch. This change has been successful, and the new venue is lighter and brighter which makes a difference to clients coming into the foodbank.

The mobile foodbank delivery service was expanded to three sessions each week to meet growing demand and a second larger van was purchased following the need to hire in over the festive period and foreseeing the need to expand to meet the rural community.

Our 'Feed a Family' Community Christmas appeal was again very successful and supported the costs of providing fresh ingredients for Christmas and New Year meals for all those attending foodbanks throughout the festive period. The same community fundraising enabled us to continue to provide fresh fruit and vegetables to everyone attending foodbanks in addition to the fresh meat/eggs/cheese required each week for the recipe cards throughout this period. £26,000 was spent on fresh goods such as fruit, vegetables, meat, cheese, eggs, etc. during this period.

**Start Up Stirling**  
**Charity number SC035477**  
**Trustees' report**

Our Food, Nutrition and Education project started in March 2016 is continuing. It aims to enable recipients of our foodbank service to make better use of ingredients, cook more from scratch and generally improve their confidence around cooking. This takes place within our foodbanks where volunteers share a weekly recipe card and ingredients and encourage conversations around cooking. These were reviewed and refreshed during the year. Around 40-50 people regularly engaged with the recipe card programme weekly.

Cookery courses were trialled but with limited success.

Overall, we received 69.4 tonnes of food donations of which 9 tonnes of food from supermarkets that they could no longer sell i.e. bread, fruit and vegetables that we could supplement food packs with. Sainsburys continued to deliver customer donations directly to our warehouse and we receive their surplus bakery items reaching the end of their shelf life. We also received donations from the FoodCloud waste food initiative with local Tesco stores and from the Neighbourly surplus food redistribution scheme with local Marks and Spencer Stores. For the first time we have had surplus fresh fruit and vegetables from Lidl on a regular and on going basis.

**Support Service**

Following securing funding from Government Fair Food Transformation Fund this service commenced in October 2016. The main aim is to provide a weekly session initially in Stirling, where lunch is provided, and the place and space is offered to support some of our more vulnerable service users who would welcome more of a 1-1 approach to improve their situation. The service was expanded to offer this service in Callander in January 2018. The number of clients attending support services weekly steadily rose over the year with figures at both locations now averaging 15-20 people each week.

Volunteer team established and we have been able to help people with a range of challenges including money advice/resolution, referral to mental health services, adult learning, employment programmes and participation in social activities in partnership with local agencies.

The range of services we offer has gradually expanded and now a number of home visits take place and tailored services to an individual need are provided such as haircuts and provision of camping gear which are donated by a local hairdresser or by individuals.

Provided a second Christmas community meal in partnership with local butcher, Sunlite Café, Forth Environment Link, Boozy Cow, local supermarkets and further education establishments. This included for the first time provision of transport enabling those in more rural locations to participate. We also supported several other community lunches hosted in the top of the town and Cornton areas in Stirling.



**Start Up Stirling**  
**Charity number SC035477**  
**Trustees' report**

**The Move**

In November we relocated to bigger premises in Springkerse Industrial Estate. This allowed more room for our day to day activities, increased storage (which in particular is important from October through to February for Harvest and Christmas donations), improved and bigger office accommodation for core staff, increased parking and the opportunity to increase our service provision through extra space.

The move was a success, although a challenge as it was so close to the festive period but operationally nothing was impacted negatively.

**Donated facilities and services**

- Start Up Stirling really appreciate the tremendous support of the Stirlingshire community who supply a range of support and resource to our work including volunteering time and energy, free lets of halls, donations of items for our foodbank and helper packs services and donations of money on a regular and/or one-off basis.
- Special thanks to all the local schools and further education groups, businesses, churches, youth groups and supermarkets who continue to support our work.

**Other Information – Future Plans for 2018/19**

- Sustain and review our current services. This will include;
  - o Review of starter packs and gain a better understanding of what is needed; and
  - o Increase number of referral agencies; and
  - o Working with CAB to reintroduce money advice services at our foodbanks.
- Focus on Trusts and Grants applications which are recognised as important to the ongoing provision of the services and expansion of the services that we provide.
- Continue to expand our service subject to securing ongoing funding. This will include;
  - o Volunteer and Training Coordinator and Support Services Worker to enable this; and
  - o Increase number of rural deliveries; and
  - o Open a third support service hub.
- Continue to sustain and develop relationships with local partners.
- Further development of our employability support including;
  - o offer a summer intern position; and
  - o accommodate a placement from Stirling University through their International Summer Programme; and
  - o provide placements to local young people with additional support needs; and
  - o continued collaboration with Criminal Justice to host 1-1 placements for both individual and group Community Payback Orders.
- Explore options for use of additional space in the warehousing, possibly as a social enterprise capable of providing on-going funding to support our other activities.
- Review Board membership , undertaking a skills audit and seek to recruit new members to fill recognised skill gaps and provide training for all members.

**Start Up Stirling**  
**Charity number SC035477**  
**Trustees' report**

**Financial Review**

The results for the year and the organisation's financial position at the end of the year are shown in the attached financial statements which have been prepared in accordance with United Kingdom statutory requirements.

Our robust financial policies enable us to monitor progress on a regular and sound manner. We have due to the benefits of these policies managed to show a surplus this year which in the current funding climate is satisfactory. Income for the year totalled £283,870 (2017: £187,881). We massively appreciate the support from the public across Stirlingshire and included in this income are donations from churches, schools, and through community fundraising which amounted to £28,073 (2017: £33,495). The total expenditure was £264,230 (2017: £176,922), resulting in a surplus for the year of £19,640 (2017: £10,958). Reserves increased during the year from £142,966 in 2016-17 to £162,606 in 2017-18. Restricted funds held at 31 March 2018 were £81,412 (2017: £34,664).

**Trusts and Grants**

We would like to thank the following funders for their contribution:


- Scottish Government - Fair Food Transformation Fund
- The Stafford Trust
- FISCAF - Faith in the Community Fund
- Go for it
- Stirling Council - Homeless Partnership Fund
- Stirling Volunteering Festival
- Stirling Council - Community Pride Fund
- Robertson Trust
- NHS - Community Food and Health
- Paul Charitable Trust
- Robert Buchanan Mortification Fund
- Stafford Trust
- Aviva

**Financial Support**

We would also like to thank the following local businesses and groups for their financial donations during 2017-18:

- Edrington-Beam Suntory UK
- The Boozy Cow
- Ogilvie Group
- The Leadership Factory
- Bridge of Allan Roundtable
- YPI

This report was approved by the Trustees on 27 September 2018

  
Name: Colin Smith  
Status: Convener

**Start Up Stirling**  
**Independent examiners' report**  
**to the trustees of Start up Stirling**

In accordance with our terms of engagement we report on the accounts of the charity for the year ended 31 March 2018, which are set out on pages twelve to seventeen. We have carried out this engagement in accordance with the professional and technical guidance issued by the Chartered Institute of Management Accountants and we have complied with the ethical guidance laid down by the Institute.

**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 (as amended). The Charity Trustees consider that the audit requirement of Regulation 10 (1) (d) of the Accounts Regulation does not apply. It is our 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 independent examiner's statement**

Our examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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 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, we do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

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

- 1 Which gives us reasonable cause to believe that, in any material respect, the requirements: -
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met, or
- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Andrew Hemming FCMA CGMA  
Proprietor  
For and on behalf of  
Cathedral Accounting Services  
Chartered Management Accountants  
35 Montgomery Crescent  
Dunblane  
Perthshire  
FK15 9FB

Date: 03 October 2018



## Start Up Stirling

### Statement of Financial Activities incorporating Income and Expenditure account for the year ended 31 March 2018

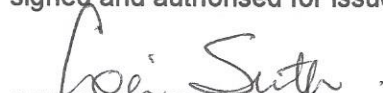
		Unrestricted	Restricted	2018	2017
		Fund	Funds	Total	Total
	Notes	£	£	£	£
<b>Income from:</b>					
<b>Donations</b>		80,034	9,254	89,288	43,875
<b>Charitable activities</b>					
Grants and Statutory Funding	3	2,500	159,838	162,338	110,232
Fundraising		23,987	4,086	28,073	33,495
Other		4,171	0	4,171	279
<b>Total</b>		<b>110,692</b>	<b>173,178</b>	<b>283,870</b>	<b>187,881</b>
<b>Expenditure on:</b>					
Accommodation		27,398	16,024	43,422	22,577
Insurance		2,772	363	3,135	2,164
Food Budgets		547	25,982	26,529	17,652
Marketing and Comms		7,141	4,305	11,446	2,171
Miscellaneous		2,614	1,657	4,271	556
Professional Fees		922	0	922	325
Staff and Volunteer Costs	6	79,137	66,683	145,820	116,466
Starter Packs		932	8,492	9,424	4,550
Stationary and Postage		1,018	283	1,301	1,400
Training & Development		2,356	78	2,434	0
Utilities		3,252	2,040	5,292	6,374
Motor Van Expenses		638	324	962	256
Depreciation		9,271	0	9,271	2,434
		<b>137,998</b>	<b>126,232</b>	<b>264,230</b>	<b>176,922</b>
<b>Net Income</b>		<b>-27,306</b>	<b>46,946</b>	<b>19,640</b>	<b>10,958</b>
<b>Transfer Between Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Movement in Funds</b>		<b>-27,306</b>	<b>46,946</b>	<b>19,640</b>	<b>10,958</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward		108,302	34,664	142,966	132,008
<b>Total funds carried forward</b>	<b>12</b>	<b>80,996</b>	<b>81,610</b>	<b>162,606</b>	<b>142,966</b>

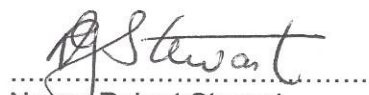


**Start Up Stirling**  
**Statement of Financial Position**  
**as at 31 March 2018**

			2018		2017
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		25,073		4,867
<b>Current assets</b>					
Debtors		0		0	
Cash at bank and in hand		139,850		138,099	
		139,850		138,099	
<b>Creditors: amounts falling due within one year</b>	8	2,317		0	
<b>Net current assets</b>			137,533		138,099
<b>Net assets</b>			162,606		142,966
<b>Funds</b>					
Restricted funds	9	81,412		34,664	
Unrestricted funds	9	81,194		108,302	
<b>Total funds</b>			162,606		142,966

Approved by the trustees on 27 September 2018 and signed and authorised for issue on their behalf:

  
 Name: Colin Smith  
 Status: Convener

  
 Name: Robert Stewart  
 Status: Treasurer

**Start Up Stirling**  
**Statement of Cash Flows**  
**for the year ended 31 March 2018**

		2018	2017
	Notes	£	£
<b>Operating activities</b>			
Cash flow from operating activities		19,640	10,958
Adjustments for:			
Depreciation		9,271	2,434
(Increase)/decrease in debtors		0	0
Increase/(decrease) in creditors		-2,317	0
Cash generated by operating activities		31,228	13,392
<b>Investing activities</b>			
Payments to acquire tangible fixed assets		-29,477	0
Cash generated by investing activities		-29,477	0
<b>Net cash generated</b>			
Cash generated by operating activities		31,228	13,392
Cash generated by investing activities		-29,477	0
Net cash generated		1,751	13,392
Cash and cash equivalents at 1 April		138,099	124,707
Cash and cash equivalents at 31 March		139,850	138,099
Cash and cash equivalents comprise:			
Cash at bank		139,850	138,099

**Start Up Stirling**  
**Notes to the Accounts**  
**for the year ended 31 March 2018**

**1 Summary of significant accounting policies**

***Basis of preparation***

The financial statements have been prepared under the historical cost convention and in accordance with 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 (FRS102) (effective 1 January 2015) - Charities SORP (FRS102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Companies Act 2006, The Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

These financial statements are the second financial statements that comply with FRS 102. The date of transition was 01 April 2015.

The 2017 financial statements have been re-stated but there are no changes to our opening reserves.

***Going concern***

The trustees are of the opinion that the charity can continue to meet its obligations as they fall due for the foreseeable future and have therefore prepared the financial statements on the going concern basis.

***Income in advance***

Income is deferred where entitlement is not met. There is no deferred income in the accounts.

***Expenditure***

All expenditure is accounted for on an accruals basis and is recognised in the period in which it is incurred. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated to such activities and those costs of an indirect nature necessary to support them.

***Fund accounting***

Funds held by the charity are either in an unrestricted general fund, which can be used in accordance with the charitable objectives, or in an unrestricted fund. Designated funds are restricted funds of the charity which the trustees have decided at their discretion to set aside for a specific purpose. Restrictions arise when specified by the donor.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses.

***Cash and cash equivalents***

Cash and cash equivalents include cash at bank and in hand. In the cash flow statement, cash and cash equivalents are shown net of bank overdrafts, which are included as borrowings in liabilities on the balance sheet.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and consequently measured at amortised cost determined using the effective interest method.

***Taxation***

The organisation is a registered charity and therefore no tax provision is required.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.



**Start Up Stirling**  
**Notes to the Accounts**  
**for the year ended 31 March 2018**

**2 Critical accounting estimate and judgements**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Depreciation is provided on all tangible fixed assets at rates calculated to write of the cost, less estimated residual value, of each asset over its expected useful life as follows:

Motor vehicles	25.0% straight line
Plant & equipment	20.0% straight line

**3**

Grant Income				
	Restricted	Unrestricted	Total	Total
			2018	2017
	£	£	£	£
Hakere Trust	500	0	500	0
Paul Trust	2,000	0	2,000	0
Big Lottery	0	0	0	66,374
Scottish Government	0	36,601	36,601	10,884
Stirling Council	0	84,767	84,767	0
FISCAF	0	5,000	5,000	7,500
Robertson Trust	0	13,000	13,000	0
Stafford Trust	0	0	0	0
NHS Forth Valley	0	0	0	1,974
Volunteer Development Scotland	0	200	200	5,000
Go For It Fund	0	18,500	18,500	18,500
Co-operative Community Fund	0	1,769	1,769	0
	<b>2,500</b>	<b>159,838</b>	<b>162,338</b>	<b>110,232</b>

**4**

Analysis of total expenditure				
	Unrestricted	Restricted	Total	Total
			2018	2017
	£	£	£	£
Accommodation	27,398	16,024	43,422	22,577
Insurance	2,772	363	3,135	2,164
Food Budgets	547	25,982	26,529	17,652
Marketing and Comms	7,141	4,305	11,446	2,171
Miscellaneous	2,614	1,657	4,271	556
Professional Fees	922	0	922	325
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Stationary and Postage	1,018	283	1,301	1,400
Training & Development	2,356	78	2,434	0
Utilities	3,252	2,040	5,292	6,374
Motor Van Expenses	638	324	962	256
Depreciation	9,271	0	9,271	2,434
	<b>137,998</b>	<b>126,232</b>	<b>264,230</b>	<b>176,922</b>

**Basis of allocation between funds**

The majority of the costs including payroll and pension contributions have been allocated directly, but other costs are allocated based on staff numbers.

All costs are allocated on a basis designed to reflect the use of the resource.



**Start Up Stirling**  
**Notes to the Accounts**  
**for the year ended 31 March 2018**

5	<b>Net income</b>		<b>2018</b>	<b>2017</b>
			£	£
	This is stated after charging:			
	Depreciation of owned assets		9,271	2,434
	Operating lease rentals - land and buildings		26,713	18,569

**6 Staff costs**

The wages and salaries costs, including social security and pension contributions were £145,820 (2017: £116,466). The average number of employees during the year were 7 (2017: 6)

7	<b>Tangible Fixed Assets</b>				
		<b>Motor Vehicles</b>	<b>Plant and Machinery</b>	<b>Total</b>	
		£	£	£	
	<b>Cost</b>				
	At 1st April 2017	9,734	0	9,734	
	Additions	18,840	10,637	29,477	
	As at 31st March 2018	28,574	10,637	39,211	
	<b>Depreciation</b>				
	At 1st April 2017	4,867	0	4,867	
	Additions	7,144	2,127	9,271	
	As at 31st March 2018	12,011	2,127	14,138	
	<b>Net Book Value</b>				
	As at 31st March 2018	16,564	8,509	25,073	
	At 1st April 2017	4,867	0	4,867	

8	<b>Creditors: amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
		£	£
	Other taxes and social security costs	2,317	0
		2,317	0

9	<b>Movement in funds</b>				
		<b>2017</b>	<b>Income</b>	<b>Expenditure</b>	<b>2018</b>
		£	£	£	£
	<b>Restricted funds</b>	34,664	173,178	-126,232	81,610
	<b>Unrestricted funds</b>	108,302	110,692	-137,998	80,996
		142,966	283,870	-264,230	162,606