



CRISIS FOOD BANK & HARDSHIP SUPPORT

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDING
31st MARCH 2019**

START UP STIRLING
ANNUAL REPORT AND ACCOUNTS

CONTENTS

ITEM	PAGE NUMBER
Contents Page	2
Charity Information	3
Board of Trustees	4
Message from our Convenor	5-6
About Us – Aims & Objectives	7
Why we are needed	8
Trustees' Report	
▪ Our Services – What we do	9-10
▪ Our Partners – Referrals and donations	11-13
▪ Governance and Risk Management	14
▪ Reserves & Reserve Policy	15
Financial Summary – Our income and expenditure	16-17
Independent Examiner's Report	18
Annual Accounts	
▪ Statement of Financial Activities	19
▪ Statement of Financial Position	20
▪ Statement of Cash Flows	21
▪ Notes to the Accounts	22-27

START UP STIRLING
CHARITY INFORMATION

CHARITY NUMBER

SC035477

REGISTERED ADDRESS

16B WHITEHOUSE ROAD
SPRINGKERSE INDUSTRIAL ESTATE
STIRLING
FK7 7SP

BANKERS

COOPERATIVE BANK

**START UP STIRLING
BOARD OF TRUSTEES**

The following persons served as Trustees of the charity during the period 1st April 2018 to 31st March 2019.

Persons noted as a 'Current Trustee' are members of the Board of Trustees at the reporting date. Those persons noted as a 'Past Trustee' served as a member of the Board of Trustees during the reporting period but resigned prior to the reporting date (31st March 2019).

Current Trustee	Official Role	Appointed	Resigned
G Ferguson	Convenor (30 th Nov to 25 th April)	3 rd May 2018	
A Birch	Convenor (from 26 th April 2019)	19 th Nov 2018	
N Reed	Treasurer (from 20 th Nov 2018) Secretary (from 7 th Feb 2019)	19 th Nov 2018	
S Sankey		6 th Mar 2014	
C Moffat		28 th Oct 2016	8 th May 2019
J Bull		6 th Feb 2019	

Past Trustee	Official Role	Appointed	Resigned
C Smith	Convenor (until 19 th Nov) Secretary (20 th Nov to 29 th Nov)	6 th Mar 2014	29 th Nov 2018
R Stewart	Treasurer (until 19 th Nov)	23 rd Feb 2015	19 th Nov 2018
J Brownlee	Secretary (until 19 th Nov)	23 rd Feb 2015	6 th Feb 2019
H Martin		28 th Oct 2016	22 nd Oct 2018
S McKay		6 th Mar 2014	6 th Feb 2019
M Rennie	Secretary (30 th Nov to 6 th Feb)	19 th Nov 2018	6 th Feb 2019

START UP STIRLING TRUSTEES' ANNUAL REPORT

MESSAGE FROM OUR CONVENOR

The need in the community for the services we provide in support of disadvantaged people continues to increase. In the last year we have issued more home starter packs, received increased referrals for crisis food support and engaged more widely in social support of clients in Stirling city and the surrounding rural areas. None of this could be achieved without the continued loyal support of our staff and volunteers, the generosity of donors, whether of food, goods or money, and the support of government agencies and partner organisations.

Financially this has been a challenging year for us, as for many charities. A high proportion of historic income was concentrated in a small number of grant-providing and statutory organisations whose support included significant elements of non-recurrent funding and has been reduced more sharply than anticipated. As a result, we have had to reduce the number of staff we employ and the hours they work, but have maintained the activity levels in support of the disadvantaged. We are actively seeking new sources of funding to allow us to continue to meet people's needs.

I wish to express the thanks of the board to all who contribute in any way to the work of Start Up Stirling.

Anthony Birch
Convenor

OPERATIONAL REVIEW

Warehouse

Our warehouse operating unit on the Springkerse Industrial Estate is now working very satisfactorily. Installation of a lift allows storage on the mezzanine floor level. Improved liaison procedures between the office and warehouse volunteers has helped streamline the issuing of food to the foodbanks. Improved stock control is now better informing the notices we put out on social media and at donation stations to request particular items.

Crisis Food Support

We have reduced from three to two Food Bank sessions in Stirling, now on Wednesday at St Columba's and on Friday at St Mark's. Despite the reduction in available sessions the overall number of people we assist has been maintained with the transfer of Monday Food Bank clients to Wednesday and Friday. We attempt, with our referral partners, to make the engagement process as effective as can be to the clients and have reviewed the referral process with the referrers. Additional Support Service volunteers are now deployed in the food banks to help identify those clients who might benefit from Support Service intervention. Referrals to our Crisis Food Support are 10% up on the previous year.

An increasing proportion of our referrals (now more than 20%) are for those living outside Stirling city or for other reasons unable to come to the Food Bank and there are three rural delivery runs each week. The drivers have received training, so that they are more able to provide the social contact to the clients which is often perceived as a benefit by those attending the Food Banks.

Support Service

The support service continues to run weekly in Stirling and in Callander and is supplemented by home visits to clients. Numbers are consistent with approximately 25-35 clients accessing the service weekly and receiving support in a number of ways. The Support service also hosts community meals in both Stirling and Callander and recently supported the Holiday Fun Club led by Stirling Council with an event in rural Stirlingshire during the Easter break. It is anticipated we will continue to support this initiative during future school holidays.

Starter Packs

More than 150 starter packs for new households were issued in the year. We are aiming to focus more on essential items and bedding and less on small appliances. In this provision we work closely with Stirling Council housing department as part of their Homelessness Partnership initiative.

Staffing

In the course of the year the Coordinator, the Fund-Raising Manager and one of the Crisis Food Bank workers left to take up posts elsewhere. A new Fund-Raising Manager has been appointed, and the Coordinating role combined with that of the Support Service Manager.

Trustees

There have also been changes on the Board of Trustees. We thank those who have left the board, Colin Smith, Hazel Martin, Robert Stewart, Jay Brownlee and Sandra McKay for their work for Start Up over the years. Gill Ferguson, Nick Reed, James Bull, Moira Rennie and Anthony Birch have joined the board during the year, the latter being appointed Convenor from April 2019.

Financial Review

Ensuring the operational and financial sustainability of any organisation is a difficult task. In the context of rising demand driven by the needs of local people experiencing hardship, the charity has historically been heavily dependent upon grant and statutory funding to maintain services. For a variety of internal and external reasons this financial support to the charity has reduced. Despite the immense generosity of many individuals, organisations and companies our necessary outgoings have exceeded the available income. The 2018/19 financial shortfall has been partially controlled but has resulted in a considerable reduction in the charity's reserves. Improving the financial situation requires a continued focus on maintaining and growing the level of community fundraising support we receive, whilst also engaging with grant making and statutory bodies to ensure the sustainability of our operations which remain vitally important to local people suffering deprivation.

START UP STIRLING
TRUSTEES' ANNUAL REPORT

ABOUT US - AIMS and OBJECTIVES

Start Up Stirling has the following objectives:

To relieve poverty, suffering and distress by providing or assisting in the provision of household goods with the object of improving the condition 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.

To undertake such other charitable activities as may be helpful to the aforesaid persons.

WHY WE ARE NEEDED & STORY SO FAR

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.

In 2012 the first foodbank opened and three foodbanks along with a mobile service are now run weekly by volunteers supported by staff. Our foodbanks have always been about much more than the food and have always included listening volunteers in a community café style environment.

'Beyond the Food Bank' service launched in January 2017 offering 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. This support service aims to provide the time, place and space for people to explore how to improve their situation through access to a range of services including money advice, fuel poverty advice, addiction issues and social isolation.

OUR SERVICES – WHAT WE DO AND HOW IT HELPS THOSE IN HARDSHIP

Start Up Stirling provides a portfolio of key services to individuals and families experiencing hardship in the Stirlingshire area. The organisation has been operating in the area since 1994, and our assistance to local people has, and continues to, develop in response to the feedback we receive and the changing needs of service users.

At present we provide three main services all of which in differing ways assist in alleviating the effects of homelessness.

Start Up Stirling - Home Starter Packs

Starter Packs are provided to people commencing new tenancies, following homelessness, a crisis or significant change to their personal situation such as those events that can lead to someone requiring our food bank services.

For many people who have been homeless, it can be daunting to take on a new tenancy. A house can seem very empty, and the cost of purchasing the things you need to turn it into a home can be out with the reach of many. By providing the basics we are able to take away some of these concerns, help people settle in, and allow them to focus on the challenges they have rather than trying to cope without the practical basics many of us take for granted.

A Standard Starter Pack includes crockery and cutlery, pots and pans, cooking utensils, towels, cleaning products, such as washing up liquid, cloths etc. Plus basic kitchen cupboard items, such as tea, coffee, sugar, salt and pepper.

Supplementary assistance packs are also available and provided in response to the results of a client needs assessment. Supplementary items include duvet, pillows and bed linen as required and small household appliances like a kettle, toaster or iron as required.

We also provide Emergency and Toiletry Packs to people who are homeless or in temporary accommodation. The availability of these additional items is intended to ensure that clients can eat regardless of whether they have cooking facilities. Those receiving starter packs or food parcels can also receive a gender specific toiletry pack. Additionally, feminine hygiene products are available to any client that requires them.

The assistance provided varied between different clients in part based on need and partly due to the availability of supplementary items. The following summarises the tangible support provided;

START UP STIRLING
TRUSTEES' ANNUAL REPORT (Continued)

Start Up Stirling - Crisis Food Banks

During 2018/19 we operated a series of weekly food banks in the following locations:

- Stirling, City Centre
- Bannockburn, Hillpark*
- Stirling, Raploch

*Note – Hillpark food bank ceased operation from end Dec 2018.

In addition, we also operate a home delivery service that reaches the outlying areas of Stirlingshire but also enables us to support anyone who cannot get to a food bank for either financial, physical or mental health reasons.

Our aim is to deliver in every food pack a set of staple items, dried and tinned foods, to support an individual or family for 3–4 days. In addition, with the support of the local community and supermarkets we are able to supplement the core pack contents with fresh fruit, vegetables and bakery items. We purchase fresh fruit, vegetables and meat products for each client using funds raised through community donations.

We also operate a recipe card process that offers clients attending our food banks recipe information, cooking instructions and all key ingredients to encourage clients to improve or indeed learn basic cooking skills.

Start Up Stirling - Beyond the Food Bank – Support Service

At each Foodbank we have trained volunteers who engage with people to listen empathetically, offer supportive advice and information that can signpost them to other services able to provide tailored help, where appropriate.

In recognition of the difficulties many of the recipients of food bank support face when trying to get back on their feet after encountering hardship, Start Up Stirling provides a further level of support. Evidence from the proportion of repeat referral clients attending our food banks justifies the value of extra assistance. The main aim is to provide a weekly session 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.

We run a number of initiatives and collaborate with other local organisations to provide as much support to those experiencing hardship in our local community. We work in partnership with a number of local organisations to do this. An advisor from Citizens Advice Bureau attends each food bank providing support and advice to our clients, as required.

START UP STIRLING
TRUSTEES' ANNUAL REPORT (Continued)

SUMMARY SERVICE PERFORMANCE INFORMATION

Our Home Starter Packs and related assistance packages are distributed with the support of Stirling Council Homelessness Partnership Team. In addition, we also supply personal hygiene packs for distribution by the Salvation Army based at Drip Road Stirling.

HOME STARTER

	2017/18	2018/19	% Change
Starter Packs	137	156	+14%
Kettle	118	105	-11%
S-Duvet	115	147	+28%
D-Duvet	98	105	+7%
Pillows	n/a	357	
Toaster	116	74	-36%
Microwave	65	27	-58%
Emergency	184	278	+51%
Welcome	98	158	+61%
Toiletry-M	179	268	+50%
Toiletry-F	158	155	-2%

Our Crisis Food Bank services receive referrals from a variety of different organisations and agencies. Following an initial referral notification our support workers and volunteers liaise with the client to arrange for a suitable package of assistance to be provided. Our core offering is a food support pack designed to offer a mixture of fresh, tinned and dried goods that as a minimum is able to feed an individual or family satisfactorily for three to four days. Typically, we also offer additional bakery, meat, fruit and vegetables, and dairy products although the availability of these items can vary due to our dependence on supermarket recycling and funding availability for supplementary food purchases.

CRISIS FOOD BANK

	2017/18	2018/19	% Change
Meals	106,000	108,500	+2%
Food Packs	5,218	5,407	+3%
Referrals	1,204	1,327	+10%
Adults	1,484	1,611	+8%
Children	776	809	+5%
Total	2,260	2,420	+7%

START UP STIRLING
TRUSTEES' ANNUAL REPORT (Continued)

OUR PARTNERS

Our Crisis Food Banks help to alleviate the effects of hardship and food poverty for clients from across the Stirlingshire area. The majority of clients (around 84%) using our food distribution locations that operate from two local church halls and a community centre reside within three miles of Stirling city centre. During the year our three weekly foodbanks helped 1,899 individuals (adults and children) receive an estimated total of 78,900 meals. In the previous year (2017/18) these figures were 1,785 people and 81,800 meals.

Our rural/home delivery service helps to ensure clients who are unable to access our distribution locations can still receive help. Roughly 15% of our Crisis Food Bank clients are supported via the two delivery vans we operate using volunteer drivers based out of our main warehouse unit. This part of our service has experienced a significant increase in the year, meals delivered are up by 28% over last year. We typically run three or four delivery rounds per week and in the last year provided approximately 26,400 meals (20,600 in 2017/18).

CRISIS FOOD BANK – REFERRAL VOLUME BY LOCALITY

		2017/18	2018/19	% Change
Stirling Total		1,006	1,120	11%
	FK7	551	597	8%
	FK8	375	417	11%
	FK9	80	106	33%
Dunblane		58	46	-21%
Callander		38	51	34%
Villages - West		43	45	5%
Villages - East		4	11	175%
N/A		55	54	-2%
Grand Total		1,204	1,327	10%

CRISIS FOOD BANK – REFERRAL LOCALITY SHARE

		2017/18	2018/19
Stirling Total		83.6%	84.4%
	FK7	45.8%	45.0%
	FK8	31.1%	31.4%
	FK9	6.6%	8.0%
Dunblane		4.8%	3.5%
Callander		3.2%	3.8%
Villages - West		3.6%	3.4%
Villages - East		0.3%	0.8%
N/A		4.6%	4.1%
Grand Total		100.0%	100.0%

START UP STIRLING
TRUSTEES' ANNUAL REPORT (Continued)

We receive referrals to the Crisis Food Banks from a range of statutory bodies, community organisations and other charities. During the year our main sources of client referrals were the Citizen's Advice Bureau, who provided 36% of our client referrals (35% in 2017/18) and Stirling Council who accounted for 37% of referrals (42% in 2017/18). Clients sent to us by the council come via various arms of the local authority's housing, social services, education and criminal justice departments.

CRISIS FOOD BANK – REFERRAL SOURCES

Referrer	2017/18	2018/19	% Change
Charity Partner	549	708	29%
Citizens Advice	423	483	14%
Stirling Women's Aid	53	54	2%
Scottish Welfare Fund		91	
Salvation Army	15	29	93%
Barnardos	23	11	-52%
Homestart	18	14	-22%
Start Up	7	10	43%
Council on Disability	1	11	1000%
Cornton Action Partnership	4	2	-50%
Stirling Carers Centre	3	1	-67%
Shelter	2		-100%
Shakti Women's Aid		1	
Cultenhove Opportunities		1	
Public Sector	582	567	-3%
Stirling Council	506	495	-2%
Forth Housing	49	49	0%
Rural Housing	27	22	-19%
Paragon Housing Association		1	
Unknown	49	3	-94%
NHS	14	35	150%
School	10	14	40%
Grand Total	1204	1327	10%

FOOD JOURNEY – DONATED FOOD AND SUPERMARKET WASTE RECYCLING

Our Crisis Food Banks and Home Delivery services offer a vital source of support to individuals and families experiencing hardship. We actively encourage community food donations from across the Stirlingshire area and have a wide array of relationships with donors large and small. Many people bring their donations to our warehouse unit at 16B Whitehouse Road, but the vast majority of donations reach us via our network of donation stations in local supermarkets, schools, churches and other locations.

START UP STIRLING
TRUSTEES' ANNUAL REPORT (Continued)

In the last year we received a total of almost 68,000 kilogrammes of donated food from the local community. In the last three years we have received 206,400 kgs. of donated food.

COMMUNITY FOOD DONATIONS

DONATION SOURCE	2016/17 Kg	2017/18 Kg	2018/19 Kg	LAST 3 YEARS Kg
Supermarkets	21,783	25,280	29,493	76,556
Churches	19,423	16,996	15,676	52,096
Schools	5,757	6,364	6,071	18,192
Start Up Events	8,363	5,249	973	14,585
Businesses	4,472	5,783	3,602	13,857
Individual Giving	3,680	4,394	5,490	13,564
Groups/Associations	3,860	3,329	2,716	9,905
Public Sector	1,302	1,804	3,505	6,611
External Events	490	521	9	1,020
TOTAL	69,130	69,721	67,535	206,386

In addition to the food and other goods donated through our community networks we also have food waste recycling partnerships with a number of the major supermarkets. These partnerships allow us to receive a range of bakery, fresh produce and damaged but usable tinned and other goods. In the last year we received an estimated¹ total of over 17,700 kilogrammes of recycled food.

SUPERMARKET FOOD RECYCLING

DONATION SOURCE	2017/18 No. of crates	2018/19 No. of crates
Sainsbury	368	504
Lidl	-	798
M&S	351	271
Tesco	108	161
Other	8	27
Poundstretcher	-	11
Waitrose	5	-
Morrisons	-	2
TOTAL	840	1,774
Estimated Weight in Kg	8,400	17,740

¹ Food waste received in varying crates sizes and not subject to individual weighing. Sample of crates weighed to determine 'typical' per crate weight of 10 kg.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Start Up Stirling was incorporated as a Scottish Charitable Incorporated Organisation on 6th March 2014. All historical charitable activities undertaken in the name of Start Up Stirling were at this time subsumed into the new organisation. The charity's structure and governance operate in accordance with the arrangements set out in its governing document, namely the Start Up SCIO Constitution version 3.

The charity's activities are overseen by a Board of Trustees. This group is formed from the membership of the charity. All registered members are eligible to stand for and be elected to the Board. Trustee nomination and election normally takes place at the charity's annual general meeting. The Board of Trustees may at their discretion co-opt additional individual members onto the Board.

Management of the charity's operations is delegated to designated members of staff in accordance with a Board approved Scheme of Delegation. Staff are supported by volunteers in the delivery of the charity's various services. In certain areas the Board have introduced functional working groups involving staff, volunteers and trustees. The working group approach is used primarily in the areas of warehousing and logistics, fundraising and administrative support.

The management of risk is an important responsibility of the Board of Trustees. Policies and procedures have been established in a number of key areas of potential risk, notably food safety, hygiene and lifting and handling. In addition, the charity maintains PVG accreditation for key staff and volunteers involved in client related activities or when serving as trustees.

START UP STIRLING
TRUSTEES' ANNUAL REPORT (Continued)

RESERVES and RESERVES POLICY

Reserves are held to ensure that Start Up Stirling can continue to deliver services to the charity's beneficiaries. The charity delivers a range of services and carries out a number of projects that involve the employment of staff and also certain longer-term contractual commitments, specifically premises rental for the charity's main warehouse operating unit.

The Board of Trustees have examined the requirement for unrestricted reserves and determined a policy of holding reserves equivalent to the lesser of; three months staff costs plus the balance of contractually committed rent on the warehouse operating unit, or three months total operating costs.

The total reserves of the charity at 31st March 2019 were as follows:

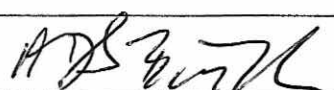

	2017/18	2017/18 Restated	2018/19	*Required Reserves
	£	£		£
Restricted Funds	81,412	30,727	6,145	n/a
Unrestricted Funds	81,194	131,879	90,761	81,000
TOTAL	162,606	162,606	96,906	81,000

Refer to Note 10 for a movement analysis of reserves.

*Required reserves reflects the balance of outstanding contractual commitments entered into by the charity (specifically the rent due on the charity's warehouse unit at 16B Whitehouse Road, Stirling) and funds required to support a minimum of three months staff related expenditure.

Approved by the trustees on

19th JUNE 2019

Signature		Signature	
Name	A.D.J. BIRCH	Name	N. REED
Role	CONVENOR	Role	TREASURER

START UP STIRLING

FINANCIAL SUMMARY FOR THE YEAR ENDED 31st MARCH 2019

WHERE OUR INCOME COMES FROM

Fundraising – the principal fundraising activity of the charity is an annual festive appeal linked to our longstanding 'Feed a Family' campaign. This appeal raised over £27,000 during the 2018/19 Christmas and New Year period. Other events and activities helped to boost our overall fundraising total to £33,509 for the year (£28,448 in 2017/18).

Community donations – a wide variety of individuals and groups make regular and one-off donations to the charity via our website, using online payment services offered by the likes of Facebook and by calling into our unit at 16B Whitehouse Road, Stirling. A significant proportion of the monies received come from local churches and faith bodies, community groups and schools. During the year we benefited from £69,091 in donations (£89,113 in 2017/18). The charity supplements the value of donations through use of the UK Government's 'Gift Aid' scheme, this added a further £7,629 to the charity's income.

Grants and Statutory funding – we have a number of established relationships with public sector and other grant awarding bodies who provide financial support to a number of specific aspects of the charity's operations. During 2018/19 the charity received income of £85,239 in relation to grants and statutory funding (£162,338 in 2017/18).

In 2018/19 vital funding for our Support Service of £41,500 was received from the Scottish Government's Fair Food Transformation Fund. In addition, Stirling Council continued to provide key financial support of £19,900 to our Home Starter Pack service. The details of the grant and statutory income received, and the associated level of expenditure is shown in Notes 4 and 5 of the Annual Accounts.

HOW WE SPEND THE MONEY

Home Starter Packs – this service involves the purchasing of various household items, bedding and packaging. A dedicated team of volunteers working out of our warehouse unit undertake the sorting and packaging of the support packs which are distributed to clients with the assistance of Stirling Council Homelessness Partnership.

Crisis Food Bank – our main gateway service is coordinated by Support Worker members of staff who liaise with referral organisations to organise a series of face to face food bank sessions in the Stirling area. These sessions are run by members of our volunteer supporter team. In addition to staffing costs, we incur expenditure on premises rental and related services, purchasing fresh produce, meat and dairy food items. We receive, sort and store donated food and other items in our warehouse unit that is overseen by our Warehouse Manager.

Crisis Food Home Delivery – our services are available across the entire Stirling Council catchment area. We operate our own transport in the form of two vans that are driven by a team of volunteer drivers who deliver food and other goods to clients who are unable to attend our face to face food banks. The vehicles are also used to collect food waste donations from local supermarkets and pick-up community food donations from across the area.

Beyond the Food Bank – this additional support service is organised by Support Worker members of staff who liaise with individual clients. These sessions are run by members of our volunteer supporter team. In addition to staffing costs, we incur expenditure on the rental of external facilities and catering for community meals and other similar events.

Fundraising, Volunteer Coordination and Other Support – a key part of sustaining the charities activities is our engagement with donors and supporters, including a group of around one-hundred and twenty local volunteers. We employ a Fundraising Manager and a Volunteer Coordinator on a part-time basis to coordinate a variety of initiatives aimed at maintaining and developing the flow of funds, food and other donations to the charity. We also employ an Office Administrator to support the operations of the charity.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF START UP STIRLING.

I report on the accounts of the charity for the year ended 31st March 2019 which are set out on pages 19 to 27.

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) (a) to (c) of the 2006 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 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 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of 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
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Jason Budd *J Budd*

Relevant Professional qualification: ACA

Address: 4 Gilmore's, Larbert FK5 4XL

Date: 13/6/2019

START UP STIRLING
STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2019

	Notes	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	2018/19 TOTAL £	2017/18 TOTAL £
INCOME FROM					
Donations		68,656	435	69,091	89,113
Grants & Statutory		-	85,239	85,239	162,338
Fundraising Activity		33,509	-	33,509	28,448
Other		7,629	-	7,629	-
TOTAL		109,794	85,674	195,468	279,899
EXPENDITURE ON					
Staff & Staff Related		91,418	65,193	156,611	145,229
Premises		26,951	11,988	38,939	41,383
Food Purchases		6,148	18,844	24,992	25,208
Fundraising Supplies		641	-	641	11,403
Starter Packs		5,247	5,247	10,494	9,424
Depreciation		9,270	-	9,270	9,271
Miscellaneous		1,922	7,163	9,085	9,184
Office Supplies		5,097	558	5,655	3,557
Insurance		2,376	-	2,376	3,135
Professional Fees		450	-	450	1,603
Transport		1,392	1,263	2,655	862
TOTAL		150,913	110,256	261,168	260,259
NET INCOME		(41,118)	(24,582)	(65,700)	19,640
Transfers		-	-	-	-
Movement in Funds		(41,118)	(24,582)	(65,700)	19,640
TOTAL FUNDS B\FWD		131,879	30,727	162,606	142,966
TOTAL FUNDS C\FWD		90,761	6,145	96,906	162,606

None of the charity's activities were discontinued during the above financial years. There were no recognised gains or losses from the disposal of assets for the above financial years.

START UP STIRLING
STATEMENT OF FINANCIAL POSITION
INCORPORATING BALANCE SHEET
AS AT 31st MARCH 2019

	Notes	2018/19		2017/18	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	3		15,803		25,073
CURRENT ASSETS					
Prepayments	8	1,413		-	
Debtors	8	-		-	
Cash		91,658		139,850	
		<u>93,071</u>		<u>139,850</u>	
CURRENT LIABILITIES					
Income Rec'd on Account	9	6,145		-	
Creditors	9	5,823		2,317	
		<u>11,968</u>		<u>2,317</u>	
NET CURRENT ASSETS			81,103		137,533
NET ASSETS			<u><u>96,906</u></u>		<u><u>162,606</u></u>
FUNDS					
Restricted Funds	10	6,145		30,727	
Unrestricted Funds	10	<u>90,761</u>		<u>131,879</u>	
TOTAL FUNDS			<u><u>96,906</u></u>		<u><u>162,606</u></u>

Approved by the trustees on

19th JUNE 2019

Signature	<i>A.D.J. BIRCH</i>	Signature	<i>N. REED</i>
Name	A.D.J. BIRCH	Name	N. REED
Role	CONVENOR	Role	TREASURER

START UP STIRLING
STATEMENT OF CASH FLOWS
AS AT 31st MARCH 2019

	Notes	2018/19 £	2017/18 £
OPERATING ACTIVITIES			
Cash Flow from Operations		(65,700)	19,640
Adjusted for:			
Depreciation	3	9,270	9,271
Movement in Debtors	8	(1,413)	0
Movement in Creditors	9	9,651	(2,317)
Cash generated from Operations		(48,192)	31,228
INVESTING ACTIVITIES			
Payments to acquire fixed assets		-	(29,477)
Cash generated from Investing		-	(29,477)
NET CASH GENERATED			
Cash generated from Operations		(48,192)	31,228
Cash generated from Investing		-	(29,477)
Net Cash Generated		(48,192)	1,751
Cash & Cash equivalents at 1 st April		139,850	138,099
Cash & Cash equivalents at 31 st March		91,658	139,850

START UP STIRLING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared under the historic cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effect from 1st January 2015. The Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102), the Companies Act (2006), the Charities and Trustees Investment (Scotland) Act (2005) and the Charities Accounts (Scotland) Regulations (2006) as amended.

Restatement of Prior Year Figures

Reported income and expenditure from 2017/18 is restated to correctly recognise the treatment of supplier rebates credited to the charity as an offset to expenditure rather than a source of income. Items relate specifically to returned goods, rent rebates and refunds of energy charges incorrectly billed.

STATEMENT OF FINANCIAL ACTIVITIES

	2017/18 Original	Restatement	2017/18 Restated
	£	£	£
Donations	89,288	(175)	89,113
Fundraising	28,073	375	28,448
Grants & Statutory	162,338	-	162,338
Other	4,171	(4,171)	-
TOTAL	283,870	(3,971)	279,899
Expenditure	264,230	(3,971)	260,259
Net Income/Surplus	19,640	-	19,640

Going Concern

The Board of 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 a going concern basis.

Income received on account

Income received from a third party is deferred and carried on the balance sheet as a liability where the entitlement for use is not met. Refer to Note 9 for details of the income received in advance.

Expenditure

All expenditure is accounted for on an accrual 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 in pursuit of its charitable purposes. Reported expenditure includes costs attributed to such charitable activities and also costs of an indirect nature necessary to support the delivery of these services.

Fund accounting

Funds held by the charity are either in an unrestricted general fund that is used in pursuit of the organisation's overall charitable purposes, or in a restricted fund. Restrictions applied to the use of funds may be stipulated by donors at the point that monies are made available to the charity. The charity's Board of Trustees may at their discretion decide to set aside funds for a specific charitable purpose and thereby designate restrictions on the use of funds.

Fixed assets

Tangible fixed assets are measured at historic cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided on all tangible fixed assets and charged to the Income & Expenditure account on a straight-line basis. Refer to Note [XX] for details of the charities tangible fixed assets and related depreciation charges.

Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand. In the Statement of Cash Flows, cash and cash equivalents are shown net of any bank overdrafts, where applicable. Bank overdrafts are reported as borrowing liabilities on the Statement of Financial Position.

Debtors and prepayments

The organisation is a registered charity and does not carry out any trading activities. Consequently, reported debtors and prepayments relate to the proportion of any goods or services paid for by the charity where an element remains to be consumed in a future period.

Creditors

Short-term creditors are measured at transaction price, normally the invoice price. Reported creditors include employer social security and tax liabilities. 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 does not carry out any trading or other taxable activities. Consequently, no provision is made for Corporation Tax. Other taxes, including VAT, are recognised as an expense in the period to which they relate. The charity claims Gift Aid tax relief on eligible donations in accordance with applicable HMRC regulations.

Pensions

Employer pension contributions to a NEST money purchase plan are reported as operating costs and recognised as an expense in the period to which they relate.

NOTE 2 – CRITICAL ACCOUNTING JUDGEMENTS

Estimates and judgements in relation to the charity's financial position form part of a continual and ongoing process of financial management. Where accounting judgements are made these are based on historical experience and other relevant factors, including expectations of future events that are believed to be reasonable under the circumstances.

NOTE 3 – FIXED ASSETS

TANGIBLE FIXED ASSETS	MOTOR VEHICLES £	PLANT & MACHINERY £	TOTAL £
COST			
As at 1 st April 2018	28,574	10,637	39,211
Additions	0	0	0
As at 31 st March 2019	28,574	10,637	39,211
DEPRECIATION			
As at 1 st April 2018	12,011	2,127	14,138
Charge for the year	7,143	2,127	9,270
As at 31 st March 2019	19,154	4,254	23,408
NET BOOK VALUE			
As at 1 st April 2018	16,563	8,510	25,073
As at 31 st March 2019	9,420	6,383	15,803

START UP STIRLING
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2019

NOTE 4 – GRANT & STATUTORY INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	2018/19 TOTAL	2017/18 TOTAL
	£	£	£	£
Stirling Council	-	22,400	22,400	84,768
Scottish Gov't	-	41,500	41,500	36,601
Go For It Fund	-	-	-	18,500
Robertson Trust	-	8,000	8,000	13,000
Volunteer Action	-	7,500	7,500	-
FISCAF	-	2,500	2,500	5,000
Callander Dev Trust	-	3,339	3,339	-
Paul Trust	-	-	-	2,000
Co-Op Community	-	-	-	1,769
Hakere Trust	-	-	-	500
Volunteer Dev	-	-	-	200
TOTAL	-	85,239	85,239	162,338

NOTE 5 – ANALYSIS OF EXPENDITURE ATTRIBUTED TO GRANTS & STATUTORY INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	2018/19 TOTAL	2017/18 TOTAL
	£	£	£	£
Stirling Council	669	22,400	23,069	84,768
Scottish Gov't	4,352	41,500	45,852	36,601
Go For It Fund	-	-	-	18,500
Robertson Trust	15	14,500	14,515	13,000
Volunteer Action	224	7,500	7,724	-
FISCAF	406	2,500	2,906	5,000
Callander Dev Trust	-	3,262	3,262	-
Paul Trust	-	-	-	2,000
Co-Op Community	-	-	-	1,769
Hakere Trust	-	-	-	500
Volunteer Dev	-	-	-	200
TOTAL	5,666	92,662	97,328	162,338

NOTE 6 – NET INCOME

Stated after charging:	2018/19	2017/18
	£	£
Depreciation of owned assets	9,270	9,271
Operating lease rentals – land & buildings	30,000	26,713

NOTE 7 – STAFF COSTS

	2018/19	2017/18
	£	£
Staff Salaries	115,392	100,481
Social Security	27,170	30,123
Pensions	8,142	7,826
Other	5,906	6,799
TOTAL	156,611	145,229

Average number of employees	7.5	7
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NOTE 8 – DEBTORS & PREPAYMENTS

	2018/19	2017/18
	£	£
Insurance	1,413	-
TOTAL	1,413	-

NOTE 9 – CREDITORS & INCOME RECEIVED ON ACCOUNT

INCOME RECEIVED ON ACCOUNT	2018/19	2017/18
	£	£
Robertson Trust	5,000	-
Sons of the Rock	565	-
Woodward Trust	400	-
Stirling Council	180	-
SUB TOTAL	6,145	-

CREDITORS	2018/19	2017/18
	£	£
Tax & Social Security	1,721	2,317
Pensions	666	-
Rent & Premises Related	3,110	-
Travel Expenses	226	-
Transport	100	-
SUB TOTAL	5,823	2,317
TOTAL	11,968	2,317

NOTE 10 – MOVEMENT IN FUNDS

	2017/18 Opening Position *	2018/19 Incoming resources	2018/19 Outgoing resources	2018/19 Closing Position
	£	£	£	£
Restricted Funds	30,727	91,819	(116,401)	6,145
Unrestricted Funds	131,879	109,794	(150,912)	90,761
TOTAL	162,606	201,613	(267,313)	96,906

*Opening Position reflect transfer between funds determined at the discretion of the Board of Trustees in relation to dormant endowment funds totalling £50,883 received from Stirling Council 7th July 2017 designated for use in relieving of financial hardship of local residents.