



Start Up  
STIRLING

Helping those in hardship

ANNUAL REPORT AND ACCOUNTS  
1st APRIL 2022 - 31<sup>st</sup> MARCH 2023

# Start Up Stirling Annual Report and Accounts

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## Start Up Stirling Charity Information

### Charity Number

SC035477

### Registered Address

16B Whitehouse Road  
Springkerse Industrial Estate  
Stirling  
FK7 7SP

### Website

<http://www.startupstirling.org.uk>

### Bankers

Co-operative Bank  
Nationwide Building Society  
Charity Bank

## About Us - Aims & Objectives

The organisation's purposes are:

The relief of poverty; the prevention or relief of suffering and distress caused by poverty through the compassionate provision of food and other practical support and services required by the communities we serve in the Stirling Council area, working in partnership with other regional agencies while maintaining the dignity of our beneficiaries.

## Start Up Stirling Board of Trustees

The following persons served as Trustees of the charity during the period 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023.

Persons noted as a 'Current Trustee' are members of the Board of Trustees at the reporting date (31<sup>st</sup> March 2023).

Angus MacVicar is now Convenor and was appointed to the role after the reporting period.

Current Trustee	Official Role in 2022/23	Appointed
Bob Gil	Convenor	9th Dec 2020
Hazel Martin	Secretary	6 <sup>th</sup> May 2020
Mark Aspinwall	Treasurer	9 <sup>th</sup> Dec 2020
Fiona Martin		1 <sup>st</sup> May 2023
Angus MacVicar		8 <sup>th</sup> Sep 2022
Helen Walker		8 <sup>th</sup> Sep 2022
Jan Brown		11 <sup>th</sup> Aug 2022
Neil Aitkenhead		11 <sup>th</sup> Aug 2022

Former Trustee	Official Role in 2022/23	Resigned
Anthony Birch	Convenor	23 <sup>rd</sup> Nov 2022
James Bull		23 <sup>rd</sup> Nov 2022
Elise Ferguson		16 <sup>th</sup> Mar 2023
Fiona Wilson		14 <sup>th</sup> Jul 2022
Justin Barnes		14 <sup>th</sup> Jul 2022
Rory Traynor		19 <sup>th</sup> Dec 2022

## Message from our Convenor

The last year has been a difficult one for many people. Financial inflation has impacted adversely on the cost of food, travel and the ability to heat homes. Many people on fixed incomes have had to make hard choices about affording to heat their homes or to buy food which has resulted in a substantial increase in the numbers requiring the assistance of our services. Fortunately, we have been able to rise to the challenge thanks in no small measure to the skill and energy of our staff and to the willingness of numerous volunteers to give of their time that we have been able to do so. At the same time, donations of food and cash have also held up over the period and this has enabled us to maintain the range and quality of the services to our clients. I am extremely grateful for the efforts and generosity of individual donors, local organisations and businesses and funding organisations that have allowed us to provide a range of good quality and essential services to those in need across Stirlingshire.

Last year my predecessor, Bob Gil reported on the adaptation of various services that allowed us to continue to operate for the benefit of clients during the COVID Pandemic. In recognition of that flexibility and also to mark 25 years of continuous voluntary service to the community, Start Up Stirling was awarded the Queen's Award for Voluntary Service. This is an extremely prestigious award and we were both delighted and honoured to be recognised in this way.



All of our services have now returned to pre-pandemic modes of delivery but we have an eye to the future and we are seeking to develop new areas of work and methods of delivery to clients. Start Up Stirling will rise to the challenge of delivering additional services to clients but only through the continued support and generosity of individuals, local donor businesses and funding organisations. Consequently, we will seek new opportunities and partnerships with local organisations and businesses to develop the sustainability and continued relevancy of our services.

Angus MacVicar  
Convenor

## Message from our General Manager

Our dedicated team of staff and volunteers continue to deliver our invaluable services to an ever-changing landscape of clients coming to us during the cost of living crisis.

Over the last year we have taken very positive steps towards extending our reach to all the rural eastern villages and the north, where we established community hubs in Killin and Callander.

Start Up Stirling has been part of the fabric of the Stirling Council Area for nearly 30 years, and we are immensely grateful to everyone for their continued support, without which, we could not provide the services to our client group.



Andy Ireland  
General Manager

## 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 Stirling area. The organisation has been operating in the area since 1994, when a group of local churches came together to collect goods to provide to young people who had been homeless and were entering their first home of their own. Our assistance to local people has developed from that time in response to the feedback we receive from those accessing our services and the changing needs in society.

We provide three main services, Start Up Foodbank, Start Up Helper Packs & Start Up Support. All of these in different ways have assisted in alleviating the effects of deprivation. Each service was profoundly affected by the pandemic and in 2022/23 we had all of our services running again and supporting the community.

### Start Up Foodbank

The first Start Up Stirling foodbank was opened in 2012, with recognition at that time of the extent of local food poverty.

For 2022/23 our foodbanks thankfully ran for the full year, no longer needing to switch to full delivery again as we had during the pandemic.

We continue to provide support via our 4 food banks as well as deliveries for those who are infirm or living in rural areas.

**“It's not only the food but having someone to listen”  
- Foodbank Client**

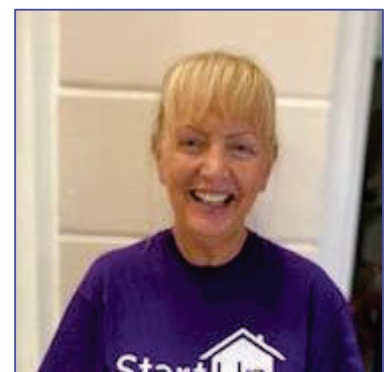
The last year has seen a rise in the number of referrals coming from working income families who are really struggling with the cost of living with food and fuel. We are currently collaborating with around 40 referral agencies with our top ones being Stirling Council, Citizens Advice Bureau, NHS & Schools.

Our summer campaign was a day trip to Burntisland and it happened on the hottest day of the year and was very successful. We gave all the families vouchers for lunch and ice cream and they really enjoyed it.

The winter season was particularly hard with the massive rise in utilities and the impact of Christmas costing more and people not able to afford food or items. We supported clients by donating electric blankets, oil filled heaters (cheapest form of heating) draught excluders, warm blankets, gloves, flasks etc.

We gave out Christmas gifts to families and young people along with Christmas dinners and hamper.

Margaret-Anne Ewart  
Crisis Foodbank Worker



## Start Up Helper Packs

Starter Packs have been provided to people commencing new tenancies, following homelessness, or a crisis or significant change to their personal situation. A Standard Starter Pack includes crockery and cutlery, pots and pans, cooking utensils, towels, and cleaning products, plus basic kitchen cupboard items, such as tea, coffee, sugar, salt and pepper. Supplementary assistance packs are also available and are provided in response to the results of a client needs assessment.

We have also provided Emergency Packs to people who are homeless and welcome packs for those in temporary accommodation.

Male and Female Toiletry packs are also provided and distributed via partner agencies to help preserve client dignity.

**“It was very useful as I had barely anything. I didn’t have to worry about how I was possibly going to afford anything but I got everything I needed and this really eased my anxieties”.**  
- Starter Pack Recipient

This Service continues to be supported with some funding from Stirling Council.



## Start Up Support

Since January 2017 Start Up Stirling had operated a support service to some of our more vulnerable clients. This aimed to provide the time, place and space for people to explore how to improve their individual situation. However, of equal benefit to many was the peer support and social contact the group also provided, helping to reduce their social isolation. Though much appreciated by the clients this service was costly in staff and volunteer time and had difficulty in demonstrating any objective effectiveness.

In October 2019, Start Up Stirling, in collaboration with Stirling District Citizens Advice Bureau, were successful in a funding application to the Scottish Government to deliver a new service, 'Tackling Rural Isolation' (TRI), predominantly in the rural North & West areas of Stirling District. It was intended that Start Up Stirling would provide crisis food support and the practical and emotional element of the Client Support Service; CAB would provide support and advice on fuel/energy and finance. Transition funding was obtained to move the Client Support Service operation into the new TRI service from April 2020 onwards.

**"I look forward to coming to the hub every week. It continues to provide both emotional and financial support."  
- Support Client**

Our support service extends to our community hubs in Callander and Killin. The hubs are for anyone from these local areas who may be experiencing rural isolation. We provide a free light lunch in a safe and friendly environment where people meet to chat with each other and our volunteers, participate in crafting activities and table top games, or speak to one of the many advisory organisations that attend on a weekly basis.

Since the launch in Callander in September 2022 and Killin in January 2023, there has been a steady increase in the number of people attending these hubs regularly.

Gail MacDonald  
Support Worker





## Warehouse

Our Warehouse and Facilities Manager Gerry McPeake rearranged the warehouse creating a more streamlined approach to sorting the generous donations from the community.

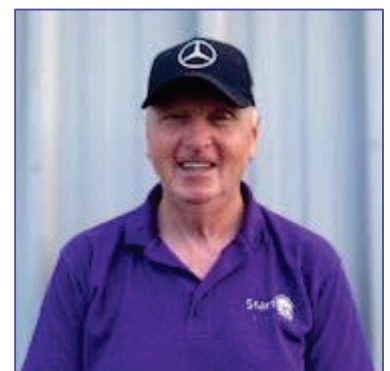
Through the purchase of additional racking and a cleaner and more efficient layout, this has made the process less strenuous to our volunteers while greatly speeding up our process.

New health and safety training was developed and deployed for all volunteers. This training along with the improved layout and new equipment has helped make working in the warehouse safer and less physically draining.



“Week in and week out our dedicated teams of volunteers are working, all year round, 52 weeks of the year to help people in the Stirling Council area.”

Gerry McPeake  
Warehouse and Facilities Manager



## Staffing

In the course of the reporting year there have been some changes in the staffing team.

Tricia Cumming joined our team in June 2018 and served as our Volunteer and Training Coordinator until September 2022 when she chose to retire. Tricia is dearly missed and will always be a part of Start Up Stirling.

Before leaving Tricia got to work alongside Lisa Pilgrim our new Volunteer Coordinator.

After 4 months with us our Community Fundraiser Morag Blair left in June 2022 to join a fundraising team closer to home.

Carol Findlay joined the team in the vacant Community Fundraiser position.

Carol and Lisa both started in September 2022 and quickly became crucial to the work we do.

## Volunteering

In early June 2022, we were awarded the Queens Award for Voluntary Service – the highest national award for a voluntary organisation. It has been extremely pleasing for all involved with the Charity to see the endeavours of our wonderful volunteers recognised in this way.



### The Queen's Award for Voluntary Service

Volunteers are vital, in the last year the following hours were used to aid the running of the charity.

728 hours driving our vans making Deliveries and Collections.

5096 hours in our warehouse sorting donations and making up packs.

2730 at our Foodbanks directly supporting volunteers.

"I have been made to feel very welcome to the role by all staff members and volunteers, and I am really enjoying working for the charity."

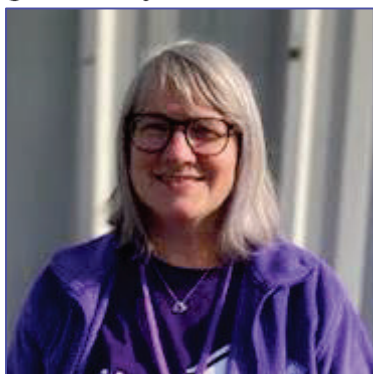
Lisa Pilgrim  
Volunteer Coordinator



## Fundraising and Community Engagement

We would like to take this opportunity to thank everyone who has supported us, in so many ways over the past year, whether supporting our fundraising campaigns and appeals, as Charity of the Year, coffee mornings, grant making trusts and foundations, our corporate and regular online supporters, businesses who have a donation tin, or taking part in challenge events like the Edinburgh Marathon, Kiltwalks or the Supernova at the Kelpies. Last Christmas, even Santa Claus fundraised for us! Your support has provided everything from fresh fruit and vegetables, items for home starter packs, toiletry packs, as well as keeping the lights on in the warehouse.

In 2022, thanks to the support from the community, we provided over 100 school bags filled with lunch boxes and water bottles, so that the pupils who we were supporting had a new schoolbag for the new school year. At Christmas, we provided gifts for children and young people, young people in temporary accommodation and people living alone who were isolated and wouldn't have received a gift. This was especially prevalent in the rural towns and villages that we support. Over 400 people received a Christmas gift, and we distributed 250 Christmas hampers and 500 fresh meals, which were prepared by Forth Valley College Hospitality students. None of this additional support would have been available, had it not been for the generosity of the individuals, businesses and corporate donations for our Christmas Appeal.



Carol Findlay  
Community Fundraiser



Julie Christie  
Communities and Fundraising Manager

### Grant Funders

Scottish Government

Neighbourly - grants from Sainsbury's, Marks & Spencer and Lidl

Arnold Clark Community Fund

Stirling Council

Volunteer Support Fund (Government funding administered by Impact Funders)

Tesco Community Fund

Bank of Scotland Reach Fund

M&G Community Fund

Julia and Hans Rausing

McDonald's in the Community

Household Hardship Fund (Government funding administered by Corra)

Nationwide Community Fund

### Charity of the Year

Superglass

Beaverbrooks Stirling

## Summary service performance information

### Crisis Foodbank

2020/21 was the peak of the demand on our service, mostly due to additional packs and referrals as a result of the pandemic.

In 2021/22 our overall meals supplied dropped but our total referrals increased.

This was the start of a new trend in our support as a direct result of cost of living increases.

More people were being referred to our service but for shorter periods of time.

An increasing number of households being referred to us were working families who were no longer able to make their budget stretch to the end of every month, these household were asking for referrals for a week or 2 at the end of the month to help them until their next pay day. Many of these would repeat the referral in 2 or 3 months' time.

As shown in the numbers below, this trend only increased for the 2022/23 financial year.

### People Supported and Food Issued

	2019/20	2020/21	Change	2021/22	Change	2022/23	Change
Meals*	100,212	137,868	38%	121,188	-12%	128,772	6%
Food Packs	4,261	5,876	38%	5,225	-11%	5,696	9%
Referrals	1,342	1,690	26%	1,711	1%	1,970	15%
Adults	1,627	2,075	28%	2,146	3%	2,425	13%
Children	896	1049	17%	1139	9%	1268	11%
<b>Total</b>	<b>2,523</b>	<b>3,124</b>	<b>24%</b>	<b>3,285</b>	<b>5%</b>	<b>3,693</b>	<b>12%</b>

\*The formula used to calculate meals is as follows:

Individuals supported X weeks supported X meals per days (3) X how many days' food is supplied (4)

Example, a single client who is supported for one week = 12 meals.

### Home Starter Packs

#### Summary data of packs and support items issued

	2019/20	2020/21	Change	2021/22	Change	2022/23	Change
Starter Packs	159	92	-42%	219	138%	269	23%
Kettle	120	85	-29%	199	134%	245	23%
S-Duvet	121	67	-45%	171	155%	146	-15%
D-Duvet	123	99	-20%	221	123%	268	21%
Pillows	367	265	-28%	613	131%	682	11%
Toaster	11	12	9%	166	1283%	253	52%
Emergency	284	373	31%	465	25%	471	1%
Welcome	230	95	-59%	154	62%	144	-6%
Toiletry-M	360	142	-61%	236	66%	160	-32%
Toiletry-F	292	205	-30%	360	76%	234	-35%

Demand on Starter Packs surged in 2022/23 with Stirling Councils Housing and Homeless teams identifying more tenants in need of our service than ever before.

## Food Donations

2022/2023 saw an large increase in donations almost back to pre-pandemic levels, with more supporters returning to deliver goods to the unit.

Donation Weight (kg)	2019/20	2020/21	2021/22	Change	2022/23	Change
Supermarkets	32,790	51,057	44,220	-13%	45,935	4%
Churches	13,936	1,824	5,009	175%	7,578	51%
Schools	6,787	2,110	3,106	47%	2,942	-5%
Businesses	5,577	2,628	3,299	26%	3,872	17%
Individual Giving	4,839	3,228	2,977	-8%	6,495	118%
Groups/Associations	3,191	1,270	1,320	4%	2,358	79%
Public Sector	4,414	608	656.49	8%	1,626	148%
<b>Total</b>	<b>71,553</b>	<b>62,726</b>	<b>60,587</b>	<b>-3%</b>	<b>70,858</b>	<b>17%</b>

The return of donations at this scale has been wonderful but is not matching the amount of food we are distributing, as demand on the service increases.

Additional weekly food support is provided by our Cyrenians as part of our Fareshare membership. Local supermarkets also donate bread each week.

To help match the increasing demand throughout the year we are purchasing more food than ever before to ensure our packs contain all our core items. We can only continue to do this thanks to the continued generosity of our funders and donors.



**The Queen's Award  
for Voluntary Service**



## Structure, Governance and Management

Start Up Stirling was incorporated as a Scottish Charitable Incorporated Organisation (SCIO) 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.

At its General Meeting in November 2021 the constitution was updated and modernised to clarify the charity objectives to remove some operational anomalies and to simplify the language, removing possible ambiguity.

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 at various times 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 AGM in November was held in person with the option to dial in remotely.

The management of risk is an important responsibility of the Board of Trustees and policies and procedures have been established in key areas of potential risk and a risk register. A regular process of policy review is now in place to ensure that policies all remain appropriate and conform to relevant legislation and guidance. In addition, the charity maintains PVG accreditation for key staff and volunteers involved in client related activities or when serving as trustees.

## Reserves & 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 31<sup>st</sup> March 2023 were as follows:



	2022/23	2021/22	Required Reserves
Restricted Funds	93,201	124,965	n/a
Unrestricted Funds	460,543	365,717	n/a
<b>TOTAL</b>	<b>553,744</b>	<b>490,682</b>	<b>n/a</b>

Refer to Note 11 for a movement analysis of reserves.

The Trustees note that at 31 March 2023 the unrestricted funds of £460,543 were in excess of the required reserves under the Reserves policy. The Trustees remain cautious as to the level of reserves required for the charity, as the UK enters into a further period of change and as we deal with high levels of inflation and financial pressure for both clients and funders. The Trustees are aware that reliance on foodbanks may rise in the next two years due to the impact of inflation on domestic household budgets.

In the coming year the Trustees will look at setting aside an element of the unrestricted funds in designated funds. Designated funds are those unrestricted funds that have been allocated at the Trustees' discretion for particular purposes. They can be unallocated subsequently should circumstances change. The Trustees will review their tangible asset requirements and an appropriate level of designated funds necessary for the ongoing requirements of the charity in the coming year.

Approved by the trustees on 29<sup>th</sup> November 2023

Signature		Signature	
Name	Angus MacVicar	Name	Mark Aspinwall
Role	Convenor	Role	Treasurer



## Where Our Income Comes From

**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. A significant proportion of the monies received come from local churches and faith bodies, community groups and schools. During the year we benefited from £217,282 in donations (2021/22: £140,132). We have been overwhelmed by the level of donations from individuals, groups and businesses during recent years and these donations have ensured that the charity has been able to continue to deliver its vital services.

**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 2022/23 the charity received income of £186,686 in relation to grants and statutory funding (2021/22: £275,174). We are extremely grateful for the support that we have received this year as it has allowed us to continue to adapt our approach to service delivery whilst complying with social distancing restrictions.

The details of the grant and statutory income received, and the associated level of expenditure is shown in Notes 3 and 4 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, vehicle purchase and running costs, 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 & Facilities 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 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 support team. In addition to staffing costs, we incur expenditure on the rental of external facilities and catering for community meals and other similar events. These sessions successfully were reintroduced in 2022/23.

**General management, Fundraising, Volunteer Coordination and Other Support** – a key part of sustaining the charity's activities is our engagement with donors and supporters, including a group of around one-hundred and ten local volunteers. We employ a General Manager, 2 Fundraising Managers and a Volunteer & Training 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, a Warehouse Facilities Manager and 2 Support Workers.

## Independent Examiner's Report to The Trustees of Start Up Stirling

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2023 which are set out on pages 19 to 38.

### 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

Independent Examiner's Report To The Trustees Of Start Up Stirling

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: Ian Bilsland

Signature:



Relevant Professional qualification: FCCA

Address: Drummond Laurie  
Unit 5 Gateway Business Park  
Beancross Road  
Grangemouth  
FK3 8WX

Date: 20th December 2023

START UP STIRLING  
STATEMENT OF FINANCIAL ACTIVITIES  
INCORPORATING INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31st March 2023



	Unrestricted funds	Restricted funds	2022/23 Total	2021/22 Total
	£	£	£	£
<b>Income from</b>				
Donations	217,282	-	217,282	140,132
Grants & Statutory	97,401	89,285	186,686	275,174
Fundraising	16,620	-	16,620	32,433
Gain on disposal of fixed assets	-	-	-	23,297
Other	877	-	877	
<b>Total</b>	<b>332,181</b>	<b>89,285</b>	<b>421,466</b>	<b>471,036</b>
<b>Expenditure on</b>				
Staff & Staff Related	125,937	38,791	164,728	148,114
Rent & Premises Related	44,033	12,990	57,024	42,808
Food Purchases	4,445	29,941	34,386	45,865
Fundraising Supplies	3,227	327	3,554	642
Starter Pack Purchases	2,606	24,539	27,145	25,629
Family support services	334	3,906	4,239	11,255
Depreciation	21,844	-	21,844	14,800
Office Supplies & Services	25,443	2,236	27,679	12,801
Miscellaneous	6,492	60	6,552	350
Insurance	4,643	-	4,643	4,732
Professional Fees	137	1,511	1,648	4,888
Transport	3,893	1,068	4,962	7,398
<b>Total</b>	<b>243,036</b>	<b>115,368</b>	<b>358,404</b>	<b>319,282</b>
<b>Net income</b>				
Net income	89,145	(26,083)	63,062	151,754
Transfers	5,681	(5,681)	-	-
Movements in funds	94,826	(31,764)	63,062	151,754
<b>Total funds brought forward</b>	<b>365,717</b>	<b>124,965</b>	<b>490,682</b>	<b>338,928</b>
<b>Total funds carried forward</b>	<b>460,543</b>	<b>93,201</b>	<b>553,744</b>	<b>490,682</b>

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 in the previous financial year.

START UP STIRLING  
STATEMENT OF FINANCIAL POSITION  
INCORPORATING BALANCE SHEET  
AS AT 31st March 2023

	Notes	2022/23	2021/22
		£	£
<b>Fixed assets</b>			
Tangible assets	7	43,296	59,743
<b>Current assets</b>			
Prepayments	8	4,283	4,288
Cash		508,859	426,651
		513,142	430,939
<b>Current liabilities</b>			
Deferred income	10	-	-
Creditors	9	2,694	-
		-	-
<b>Net current assets</b>		510,448	430,939
<b>Net assets</b>		553,744	490,682
<b>Funds</b>			
Restricted funds	11	93,201	124,965
Unrestricted funds			
General funds	11	360,543	274,717
Designated funds		100,000	91,000
Total unrestricted funds	11	460,543	365,717
<b>Total funds</b>		553,744	490,682

Approved by the trustees on 29<sup>th</sup> November 2023

Signature		Signature	
Name	Angus MacVicar	Name	Mark Aspinwall
Role	Convenor	Role	Treasurer

START UP STIRLING  
STATEMENT OF CASH FLOWS  
AS AT 31st March 2023

	2022/23	2021/22
	£	£
<b>Operating activities</b>		
Cash flow from Operations	63,062	151,754
Adjusted for:		
Depreciation	21,844	14,800
Gain on disposal of fixed assets	-	(23,297)
Movement in Debtors	5	126
Movement in Creditors	2,694	(57,082)
<b>Cash generated from Operations</b>	<b>87,605</b>	<b>86,301</b>
<b>Investing activities</b>		
Payments to acquire fixed assets	(5,397)	(55,819)
Proceeds from disposal of fixed assets	-	18,797
<b>Cash used in investing activities</b>	<b>(5,397)</b>	<b>(37,022)</b>
<b>Net cash generated</b>		
Cash generated from Operations	87,605	86,301
Cash used in investing activities	(5,397)	(37,022)
<b>Net cash generated</b>	<b>82,208</b>	<b>49,279</b>
Cash and cash equivalents at 1 April	426,651	377,372
<b>Cash and cash equivalents at 30 March</b>	<b>508,859</b>	<b>426,651</b>

# START UP STIRLING

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31st March 2023

#### 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 1<sup>st</sup> 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.

##### **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.

Based on the annual budget approved by the Trustees for the year to 31st March 2023 the charity has sufficient cash held at the bank to cover a full year's worth of expenditure from the date that this annual report was approved by the Trustees. As a direct result of this the Trustees will continue to meet its obligations as they fall due for the foreseeable future.

##### **Deferred income**

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 10 for details of deferred income.

##### **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.

General reserves are unrestricted funds that are available for use at the Trustees' discretion for the furtherance of the charity's objectives. Designated funds are funds set aside at the discretion of the Board for specific purposes which would otherwise form part of unrestricted funds.

The Designated Reserve reflects unrestricted funds earmarked for the replacement of tangible fixed assets at the end of their useful lives and required for the effective continuation of the charity's activities.

The General Reserve reflects the balance of unrestricted and undesignated funds of the charity.

**START UP STIRLING  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31st March 2023**

**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 7 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.

START UP STIRLING  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31st March 2023  
START UP STIRLING  
NOTE 3 – GRANT & STATUTORY INCOME

	Unrestricted funds	Restricted funds	2022/23 Total	2021/22 Total
	£	£	£	£
Bank of Scotland Foundation		2,495	2,495	24,948
Foundation Scotland	-	-	-	5,000
Nationwide	-	-	-	50,047
Robertson Trust	-	-	-	7,500
Scottish Government	26,961	-	26,961	19,762
Stirling Council	40,440	-	40,440	58,548
SVE	-	-	-	750
NISA	-	350	350	4,100
Scottish Communities Fund	-	-	-	2,000
Stirling Council Homeless Grant	-	20,000	20,000	9,000
Stirling Council Good Food For All Fund	-	10,000	10,000	10,000
Mary's Memorial Fund	-	-	-	-
Volunteering Support Fund - Year 1	-	-	-	500
Murdoch Forrest	-	-	-	5,000
Scottish Power	-	-	-	15,000
Lottery Communities Fund	-	-	-	10,000
HSBC	-	-	-	15,505
Stirling Council - Good Food For All Fund	-	-	-	9,548
Awards for All, Together For Our Planet	-	-	-	10,000
Arnold Clark Communities Fund	-	2,500	2,500	1,000
Persimmon Homes Community Champions initiative	-	-	-	1,000
Arnold Clark Community Fund Winter Edition	-	-	-	2,500
Neighbourly - Sainsbury's Helping Everyone Eat Better Community	-	500	500	500
Arnold Clark Change for Charity	-	-	-	720
Stirling Council Activities Fund	-	-	-	11,546
Stirling Albion Football Club	-	-	-	300
Forth Valley NHS Food Activity Grant	-	-	-	400
10 Per Cent Giving	-	1,000	1,000	-
Julia and Hans Rausing Trust	-	20,000	20,000	-
M&S Neighbour	-	1,000	1,000	-
Forth Giving - Sons of the Rock - Human Comfort Fund	-	1,000	1,000	-
Stirling Council Summer Fund	-	9,940	9,940	-
Tesco 22	-	2,500	2,500	-
Volunteering Support Fund – Year 2	-	5,000	5,000	-
M&G Community Funding	-	7,500	7,500	-
Corra Foundation	-	5,000	5,000	-
Stirling Council Let's Get Together Fund	-	500	500	-
Superglass	10,000	-	10,000	-
Martin Lewis Covid fund	-	-	-	-
McDonald's in the Community	20,000	-	20,000	-
<b>Total</b>	<b>97,401</b>	<b>89,285</b>	<b>186,686</b>	<b>275,174</b>



START UP STIRLING  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31st March 2023

NOTE 4 – ANALYSIS OF EXPENDITURE ATTRIBUTED TO GRANTS & STATUTORY INCOME

	Unrestricted funds	Restricted funds	2022/23 Total	2021/22 Total
	£	£	£	£
Arnold Clark Communities Fund	-	465	465	1,000
Arnold Clark Staff Fund	-	-	-	720
Arnold Clark Winter Fund	-	-	-	2,500
HSBC	-	-	-	3,139
Nationwide	-	24,259	24,259	25,788
Neighbourly - Sainsbury's Helping Everyone Eat Better Community Fund	-	257	257	500
NISA	-	424	424	2,953
Persimmon Homes Community Champions initiative	-	-	-	1,000
Roberson Trust	-	-	-	6,750
Scottish Government	-	-	-	39,646
Stirling Council	-	-	-	36,264
Stirling Council Fresh Food	-	-	-	4,903
Stirling Council Good Food	-	19,395	19,395	559
Stirling Council Homeless	-	10,408	10,408	6,317
Scottish Communities Fund	-	592	592	605
Stafford Trust	-	-	-	4,864
Stirling Albion Football Club	-	-	-	300
Stirling Council Activities Fund	-	1,919	1,919	11,546
Volunteering Support Fund	-	-	-	500
Yorkshire Building Society	-	1,678	1,678	13
Sons of the Rock	-	-	-	325
Woodward Trust	-	-	-	400
Stirling Voluntary Enterprise	-	-	-	2,750
Stirling and Bridge of Allan Round Table	-	-	-	283
Gordon Fraser Charitable Trust	-	-	-	1,003
Tesco / Groundwork UK	-	-	-	(8)
Clackmannanshire Council	-	2,500	2,500	5
Aviva	-	-	-	190
Martin Lewis Covid fund	-	126	126	-
Bank of Scotland Foundation	-	19,127	19,127	23,053
Foundation Scotland	-	3,542	3,542	16,252
Mary's Memorial Fund	-	283	283	135
10Percent	-	283	283	-
Forth Giving - Sons of the Rock - Human Comfort Fund	-	253	253	-
Julia and Hans Rausing Trust	-	18,728	18,728	-
M&S Neighbour	-	1,000	1,000	-
Stirling Council Summer Fund	-	9,940	9,940	-
Stirling Council Let's Get Together Fund	-	189	189	-
<b>Total</b>	<b>-</b>	<b>115,368</b>	<b>115,368</b>	<b>194,255</b>

START UP STIRLING  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31st March 2023

NOTE 5 – NET INCOME

Stated after charging	2022/23	2021/22
	£	£
Depreciation of owned assets	21,844	14,800
Operating lease rentals - land & buildings	35,772	33,600

NOTE 6 – STAFF COSTS

	2022/23	2021/22
	£	£
Staff salaries	128,312	111,094
Social security	26,199	24,629
Pensions	10,105	8,778
Training	112	3,613
<b>Total</b>	<b>164,728</b>	<b>148,114</b>

Average number of employees	7.8	6.8
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NOTE 7 – FIXED ASSETS

Cost	Motor vehicles	Plant and machinery	Total
	£	£	£
As at 1st April 2022	54,881	29,797	84,678
Additions	-	5,397	5,397
Disposals	-	-	-
As at 31st March 2023	54,881	35,194	90,075
<b>Depreciation</b>			
As at 1st April 2022	(8,433)	(16,502)	(24,935)
Charge for the year	(13,720)	(8,124)	(21,844)
Disposals	-	-	-
As at 31st March 2023	(22,153)	(24,626)	(46,779)
<b>Net book value</b>			
As at 31st March 2022	46,448	13,295	59,743
As at 31st March 2023	32,727	10,568	43,296

In the year to 31<sup>st</sup> March 2022 the gain on disposal of £23,297 arose on the disposal of one vehicle and the part exchange a second. Both vehicles had been full written down. The Statement of cash flows shows the cash flows that took place for these disposals with the part exchange value being netted off to show the cash flows rather than the notional proceeds and reduction in the purchase price received.

NOTE 8 – PREPAYMENTS

	2022/23	2021/22
	£	£
Insurance	1,953	2,180
Rent	2,330	2,108
<b>Total</b>	<b>4,283</b>	<b>4,288</b>

START UP STIRLING  
 NOTES TO THE ACCOUNTS (CONTINUED)  
 FOR THE YEAR ENDED 31st March 2023

NOTE 9 – CREDITORS

	2022/23	2021/22
	£	£
Payroll taxes	2,694	-
<b>Total</b>	<b>2,694</b>	<b>-</b>

NOTE 10 – DEFERRED INCOME

There were no movements in deferred income for the year to 31<sup>st</sup> March 2023.

The comparative movements in deferred income for the year to 31<sup>st</sup> March 2022 were as follows:

	2021/22 Opening position	2021/22 Funds received	2021/22 Released to income	2021/22 Closing position
	£	£	£	£
Nationwide	50,047	-	(50,047)	-
NISA	4,100	-	(4,100)	-
Scottish Communities Fund	2,000	-	(2,000)	-
<b>Total</b>	<b>56,147</b>	<b>-</b>	<b>(56,147)</b>	<b>-</b>

START UP STIRLING  
 NOTES TO THE ACCOUNTS (CONTINUED)  
 FOR THE YEAR ENDED 31st March 2023

NOTE 11 – MOVEMENT IN FUNDS

	2022/23 Opening position	2022/23 Incoming resources	2022/23 Outgoing resources	2022/23 Transfers	2022/23 Closing position
	£	£	£	£	£
Restricted funds	124,965	89,285	(115,368)	(5,681)	93,201
Unrestricted funds	365,717	332,181	(243,086)	5,681	460,543
<b>Total</b>	<b>490,682</b>	<b>421,466</b>	<b>(358,404)</b>	<b>-</b>	<b>553,744</b>

	2021/22 Opening position	2021/22 Incoming resources	2021/22 Outgoing resources	2021/22 Transfers	2021/22 Closing position
	£	£	£	£	£
Restricted funds	120,129	196,114	(183,505)	(7,774)	124,965
Unrestricted funds	218,799	274,922	(135,776)	7,774	365,717
<b>Total</b>	<b>338,928</b>	<b>471,036</b>	<b>(319,281)</b>	<b>-</b>	<b>490,682</b>

START UP STIRLING  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31st March 2023

NOTE 11 – MOVEMENT IN FUNDS (CONTINUED)

The detailed movement in funds is shown in the table below:

	Incoming resources to 31st March 2023 £	Resources expended to 31st March 2023 £	Movement in funds to 31st March 2023 £
<b>Unrestricted funds</b>			
General fund	332,181	(243,036)	89,145
<b>Restricted funds</b>			
Robertson Trust	-	-	-
Stirling Council	-	(1,919)	(1,919)
Aviva	-	(126)	(126)
Martin Lewis Covid fund	-	-	-
Bank of Scotland Foundation	2,495	(19,127)	(16,632)
Foundation Scotland	-	(3,542)	(3,542)
Mary's Memorial Fund	-	(283)	(283)
HSBC	-	-	-
Nationwide	-	(24,259)	(24,259)
NISA	350	(424)	(74)
Stirling Council Good Food For All Fund	-	-	-
Stirling Council Homeless Grant	-	(10,408)	(10,408)
Scottish Communities Fund	-	(592)	(592)
Stirling Council - Good Food For All Fund	-	(19,395)	(19,395)
Forth Valley NHS Food Activity Grant	-	-	-
Murdoch Forrest	-	-	-
Lottery Communities fund	-	-	-
Scottish Power	-	-	-
Awards for All, Together For Our Planet	-	-	-
Neighbourly - Sainsbury's Helping Everyone Eat Better Community	500	(257)	243
Stirling Council Let's Get Together Fund	500	(189)	311
10 per cent giving	1,000	(283)	717
Forth Giving - Sons of the Rock - Human Comfort Fund	1,000	(253)	747
Marks and Spencer Neighbourly Award	1,000	(1,000)	-
Arnold Clark Community fund	2,500	(465)	2,035
Tesco Community Funding	2,500	(2,500)	-
Corra Foundation	5,000	-	5,000
Volunteering Support Fund	5,000	(1,678)	3,322
M&G Community Funding	7,500	-	7,500
Stirling Council - Summer and Children Fund	9,940	(9,940)	-
Stirling Council Good Food For All Fund	10,000	-	10,000
Julia and Hans Raising Trust	20,000	(18,728)	1,272
Stirling Council Homeless Grant	20,000	-	20,000
<b>Total restricted funds</b>	<b>89,285</b>	<b>(115,368)</b>	<b>(26,083)</b>
<b>Total funds</b>	<b>421,466</b>	<b>(358,404)</b>	<b>63,062</b>

START UP STIRLING  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31st March 2023

NOTE 11 – MOVEMENT IN FUNDS (CONTINUED)

Net movement in funds for the year to 31st March 2023, included in the above are as follows:

	At 1st April 2022	Net movement in funds	Transfer between funds	At 31st March 2023
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	274,717	89,145	(3,319)	360,543
Designated funds	91,000	-	9,000	100,000
<b>Total unrestricted funds</b>	<b>365,717</b>	<b>89,145</b>	<b>5,681</b>	<b>460,543</b>
<b>Restricted funds</b>				
Robertson Trust	2,783	-	(1,875)	908
Stirling Council	1,919	(1,919)	-	-
Aviva	260	(126)	-	133
Martin Lewis Covid fund	3,448	-	(1,324)	2,125
Bank of Scotland Foundation	16,632	(16,632)	-	-
Foundation Scotland	3,542	(3,542)	(1,373)	(1,373)
Mary's Memorial Fund	405	(283)	-	122
HSBC	12,006	-	(1,110)	10,896
Nationwide	24,259	(24,259)	-	-
NISA	1,147	(74)	-	1,073
Stirling Council Good Food For All Fund	5,097	-	-	5,097
Stirling Council Homeless Grant	2,683	(10,408)	-	(7,725)
Scottish Communities Fund	1,395	(592)	-	804
Stirling Council - Good Food For All Fund	8,989	(19,395)	-	(10,406)
Forth Valley NHS Food Activity Grant	400	-	-	400
Murdoch Forrest	5,000	-	-	5,000
Lottery Communities fund	10,000	-	-	10,000
Scottish Power	15,000	-	-	15,000
Awards for All, Together For Our Planet	10,000	-	-	10,000
Neighbourly - Sainsbury's Helping Everyone Eat Better Community	-	243	-	243
Stirling Council Let's Get Together Fund	-	311	-	311
10 per cent giving	-	717	-	717
Forth Giving - Sons of the Rock - Human Comfort Fund	-	747	-	747
Marks and Spencer Neighbourly Award	-	-	-	-
Arnold Clark Community fund	-	2,035	-	2,035
Tesco Community Funding	-	-	-	-
Corra Foundation	-	5,000	-	5,000
Volunteering Support Fund	-	3,322	-	3,322
M&G Community Funding	-	7,500	-	7,500
Stirling Council - Summer and Children Fund	-	-	-	-
Stirling Council Good Food For All Fund	-	10,000	-	10,000
Julia and Hans Raising Trust	-	1,272	-	1,272
Stirling Council Homeless Grant.	-	20,000	-	20,000
<b>Total restricted funds</b>	<b>124,965</b>	<b>(26,083)</b>	<b>(5,681)</b>	<b>93,201</b>
<b>Total funds</b>	<b>490,682</b>	<b>63,062</b>	<b>-</b>	<b>553,744</b>

START UP STIRLING  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31st March 2023

NOTE 11 – MOVEMENT IN FUNDS (CONTINUED)

The detailed comparative movement in funds is shown in the table below:

	Incoming resources to 31st March 2022	Resources expended to 31st March 2022	Movement in funds to 31st March 2022
	£	£	£
<b>Unrestricted funds</b>			
General fund	274,922	(135,778)	139,144
<b>Restricted funds</b>			
Robertson Trust	7,500	(6,750)	750
Sons of the Rock	-	(325)	(325)
Woodward Trust	-	(400)	(400)
Stirling Council	-	(36,264)	(36,264)
Scottish Government	-	(29,645)	(29,645)
SVE	-	(2,000)	(2,000)
Yorkshire Building Society	-	(13)	(13)
Stirling and Bridge of Allan Round Table	-	(283)	(283)
Gordon Fraser Charitable Trust	-	(1,003)	(1,003)
Tesco / Groundwork UK	-	8	8
Clackmannanshire Council	-	(5)	(5)
Scotmid Community Grant	-	-	-
Aviva	-	(190)	(190)
Martin Lewis Covid fund	-	-	-
Voluntary Action	-	-	-
Bank of Scotland Foundation	24,948	(23,053)	1,895
Foundation Scotland	5,000	(16,252)	(11,252)
Mary's Memorial Fund	-	(135)	(135)
Stafford Trust	-	(4,864)	(4,864)
Arnold Clark Communities Fund	1,000	(1,000)	-
Arnold Clark Change for Charity	720	(720)	-
Arnold Clark Community Fund Winter Edition	2,500	(2,500)	-
HSBC	15,505	(3,139)	12,366
Nationwide	50,047	(25,788)	24,259
Neighbourly - Sainsbury's Helping Everyone Eat Better Community Fund	500	(500)	-
NISA	4,100	(2,953)	1,147
Persimmon Homes Community Champions initiative	1,000	(1,000)	-
Stirling Council Fresh Food	10,000	(4,903)	5,097
Stirling Council Homeless Grant	9,000	(6,317)	2,683
Scottish Communities Fund	2,000	(605)	1,395
Stirling Albion Football Club	300	(300)	-
Stirling Council Activities Fund	11,546	(11,546)	-
Volunteering Support Fund	500	(500)	-
Stirling Council - Good Food For All Fund	9,548	(559)	8,989
Forth Valley NHS Food Activity Grant	400	-	400
Murdoch Forrest	5,000	-	5,000
Lottery Communities fund	10,000	-	10,000
Scottish Power	15,000	-	15,000
Stirling Council - Awards for All, Together For Our Planet	10,000	-	10,000
<b>Total restricted funds</b>	<b>196,114</b>	<b>(183,504)</b>	<b>12,610</b>
<b>Total funds</b>	<b>471,036</b>	<b>(319,282)</b>	<b>151,754</b>

START UP STIRLING  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31st March 2023

NOTE 11 – MOVEMENT IN FUNDS (CONTINUED)

The comparative net movement in funds for the year to 31<sup>st</sup> March 2022, included in the above are as follows:

	At 1st April 2021	Net movement in funds	Transfer between funds	At 31st March 2022
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	218,799	139,144	(83,226)	274,717
Designated funds	-	-	91,000	91,000
<b>Total unrestricted funds</b>	<b>218,799</b>	<b>139,144</b>	<b>7,774</b>	<b>365,717</b>
<b>Restricted funds</b>				
Robertson Trust	6,750	750	(4,717)	2,783
Sons of the Rock	325	(325)	-	-
Woodward Trust	400	(400)	-	-
Stirling Council	38,183	(36,264)	-	1,919
Scottish Government	29,645	(29,645)	-	-
SVE	2,000	(2,000)	-	-
Yorkshire Building Society	13	(13)	-	-
Stirling and Bridge of Allan Round Table	283	(283)	-	-
Gordon Fraser Charitable Trust	1,003	(1,003)	-	-
Tesco / Groundwork UK	(8)	8	-	-
Clackmannanshire Council	5	(5)	-	-
Scotmid Community Grant	-	-	-	-
Aviva	450	(190)	-	260
Martin Lewis Covid fund	4,772	-	(1,324)	3,448
Volunteer Action	-	-	-	-
Bank of Scotland Foundation	14,737	1,895	-	16,632
Foundation Scotland	16,167	(11,252)	(1,373)	3,542
Mary's Memorial Fund	540	(135)	-	405
Stafford Trust	4,864	(4,864)	-	-
Arnold Clark Communities Fund	-	-	-	-
Arnold Clark Change for Charity	-	-	-	-
Arnold Clark Community Fund Winter Edition	-	-	-	-
HSBC	-	12,366	(360)	12,006
Nationwide	-	24,259	-	24,259
Neighbourly - Sainsbury's Helping Everyone Eat Better Community	-	-	-	-
NISA	-	1,147	-	1,147
Persimmon Homes Community Champions initiative	-	-	-	-
Stirling Council Fresh Food	-	5,097	-	5,097
Stirling Council Homeless Grant	-	2,683	-	2,683
Scottish Communities Fund	-	1,395	-	1,395
Stirling Albion Football Club	-	-	-	-
Stirling Council Activities Fund	-	-	-	-
Volunteering Support Fund	-	-	-	-
Stirling Council - Good Food For All Fund	-	8,989	-	8,989
Forth Valley NHS Food Activity Grant	-	400	-	400
Murdoch Forrest	-	5,000	-	5,000
Lottery Communities fund	-	10,000	-	10,000
Scottish Power	-	15,000	-	15,000
Stirling Council - Awards for All, Together For Our Planet	-	10,000	-	10,000
<b>Total restricted funds</b>	<b>120,129</b>	<b>12,610</b>	<b>(7,774)</b>	<b>124,965</b>
<b>Total funds</b>	<b>338,928</b>	<b>151,754</b>	<b>-</b>	<b>490,682</b>



START UP STIRLING  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31st March 2023

NOTE 11 – MOVEMENT IN FUNDS (CONTINUED)

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

	At 1 <sup>st</sup> April 2021	Net movement in funds	Transfer between funds	At 31 <sup>st</sup> March 2023
	£	£	£	£
<b>Unrestricted funds</b>				
General funds	218,799	228,289	(86,545)	360,543
Designated funds	-	-	100,000	100,000
<b>Total unrestricted funds</b>	<b>218,799</b>	<b>228,289</b>	<b>13,455</b>	<b>460,543</b>
<b>Restricted funds</b>				
Robertson Trust	6,750	750	(6,592)	908
Stirling Council	38,183	(38,183)	-	-
Aviva	450	(316)	-	133
Martin Lewis Covid fund	4,772	-	(2,648)	2,125
Bank of Scotland Foundation	14,737	(14,737)	-	-
Foundation Scotland	16,167	(14,794)	(2,746)	(1,373)
Mary's Memorial Fund	540	(418)	-	122
HSBC	-	12,366	(1,470)	10,896
Nationwide	-	-	-	-
NISA	-	1,073	-	1,073
Stirling Council Good Food For All Fund	-	15,097	-	15,097
Stirling Council Homeless Grant.	-	12,275	-	12,275
Scottish Communities Fund	-	804	-	804
Stirling Council – Good Food For All Fund	-	(10,406)	-	(10,406)
Forth Valley NHS Food Activity Grant	-	400	-	400
Murdoch Forrest	-	5,000	-	5,000
Lottery Communities fund	-	10,000	-	10,000
Scottish Power	-	15,000	-	15,000
Awards for All, Together For Our Planet	-	10,000	-	10,000
Neighbourly - Sainsbury's Helping Everyone Eat				
Better Community	-	243	-	243
Stirling Council Let's Get Together Fund	-	311	-	311
10 per cent giving	-	717	-	717
Forth Giving - Sons of the Rock - Human Comfort				
Fund	-	747	-	747
Marks and Spencer Neighbourly Award	-	-	-	-
Arnold Clark Community fund	-	2,035	-	2,035
Tesco Community Funding	-	-	-	-
Corra Foundation	-	5,000	-	5,000
Volunteering Support Fund	-	3,322	-	3,322
M&G Community Funding	-	7,500	-	7,500
Stirling Council – Summer and Children Fund	-	-	-	-
Julia and Hans Rausing Trust	-	1,272	-	1,272
Sons of the Rock	325	(325)	-	-
Woodward Trust	400	(400)	-	-
Scottish Government	29,645	(29,645)	-	-
SVE	2,000	(2,000)	-	-
Yorkshire Building Society	13	(13)	-	-
Stirling and Bridge of Allan Round Table	283	(283)	-	-
Gordon Fraser Charitable Trust	1,003	(1,003)	-	-
Tesco / Groundwork UK	(8)	8	-	-
Clackmannanshire Council	5	(5)	-	-

Stafford Trust	4,864	(4,864)	-	-
Subtotal of restricted funds	120,129	(13,472)	(13,455)	93,201

**START UP STIRLING**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31st March 2023**

**NOTE 11 – MOVEMENT IN FUNDS (CONTINUED)**

	At 1 <sup>st</sup> April 2021	Net movement in funds	Transfer between funds	At 31st March 2023
Subtotal of restricted funds (continued)	120,129	(13,472)	(13,455)	93,201
Arnold Clark Communities Fund	-	-	-	-
Arnold Clark Change for Charity	-	-	-	-
Arnold Clark Community Fund Winter Edition	-	-	-	-
Persimmon Homes Community Champions initiative	-	-	-	-
Stirling Albion Football Club	-	-	-	-
Stirling Council Activities Fund	-	-	-	-
Volunteering Support Fund - Year 1	-	-	-	-
Total restricted funds	120,129	(13,472)	(13,455)	93,201
<b>Total funds</b>	<b>338,928</b>	<b>214,817</b>	<b>-</b>	<b>553,744</b>

START UP STIRLING  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31st March 2023

NOTE 11 – MOVEMENT IN FUNDS (CONTINUED)

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	607,103	(378,811)	228,291
<b>Restricted funds</b>			
Robertson Trust	7,500	(6,750)	750
Stirling Council	-	(38,183)	(38,183)
Aviva	-	(316)	(316)
Martin Lewis Covid fund	-	-	-
Bank of Scotland Foundation	27,443	(42,180)	(14,737)
Foundation Scotland	5,000	(19,794)	(14,794)
Mary's Memorial Fund	-	(418)	(418)
HSBC	15,505	(3,139)	12,366
Nationwide	50,047	(50,047)	-
NISA	4,450	(3,377)	1,073
Stirling Council Good Food For All Fund	20,000	(4,903)	15,097
Stirling Council Homeless Grant.	29,000	(16,725)	12,275
Scottish Communities Fund	2,000	(1,196)	804
Stirling Council - Good Food For All Fund	9,548	(19,954)	(10,406)
Forth Valley NHS Food Activity Grant	400	-	400
Murdoch Forrest	5,000	-	5,000
Lottery Communities fund	10,000	-	10,000
Scottish Power	15,000	-	15,000
Awards for All, Together For Our Planet	10,000	-	10,000
Neighbourly - Sainsbury's Helping Everyone			
Eat Better Community	1,000	(757)	243
Stirling Council Let's Get Together Fund	500	(189)	311
10 per cent giving	1,000	(283)	717
Forth Giving - Sons of the Rock - Human			
Comfort Fund	1,000	(253)	747
Marks and Spencer Neighbourly Award	1,000	(1,000)	-
Arnold Clark Community fund	2,500	(465)	2,035
Tesco Community Funding	2,500	(2,500)	-
Corra Foundation	5,000	-	5,000
Volunteering Support Fund	5,000	(1,678)	3,322
M&G Community Funding	7,500	-	7,500
Stirling Council - Summer and Children Fund	9,940	(9,940)	-
Julia and Hans Rausing Trust	20,000	(18,728)	1,272
Sons of the Rock	-	(325)	(325)
Woodward Trust	-	(400)	(400)
Scottish Government	-	(29,645)	(29,645)
SVE	-	(2,000)	(2,000)
Yorkshire Building Society	-	(13)	(13)
Stirling and Bridge of Allan Round Table	-	(283)	(283)
Gordon Fraser Charitable Trust	-	(1,003)	(1,003)
Tesco / Groundwork UK	-	8	8
Clackmannanshire Council	-	(5)	(5)
Stafford Trust	-	(4,864)	(4,864)
Arnold Clark Communities Fund	1,000	(1,000)	-
Subtotal for restricted funds	268,833	(282,305)	(13,472)

START UP STIRLING  
NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31st March 2023

NOTE 11 – MOVEMENT IN FUNDS (CONTINUED)

	Incoming resources £	Resources expended £	Movement in funds £
Subtotal for restricted funds	268,833	(282,305)	(13,472)
Arnold Clark Change for Charity	720	(720)	1
Arnold Clark Community Fund Winter Edition	2,500	(2,500)	-
Persimmon Homes Community Champions initiative	1,000	(1,000)	-
Stirling Albion Football Club	300	(300)	-
Stirling Council Activities Fund	11,546	(11,546)	0
Volunteering Support Fund - Year 1	500	(500)	0
Total restricted funds	285,399	(292,871)	(13,472)
<b>Total funds</b>	<b>892,502</b>	<b>(677,682)</b>	<b>214,819</b>

A short description of each of the restricted funds is as follows:

**Robertson Trust**

The fund relates to funding for people and communities in Scotland living with poverty and trauma.

**Sons of the Rock / Forth Giving – Sons of the Rock – Human Comfort Fund**

The fund is restricted to discrete items for our service users.

**Woodward Trust**

The funds are restricted to purchase certain items for use in the organisation.

**10 Per Cent Giving**

This fund is restricted to items for service users.

**Julia and Hans Rausing Trust**

The funds are restricted to set amounts for staff salaries, volunteer related costs, property related expenses and food purchases

**Stirling Council**

The funds are restricted to cover a number of our costs, including food purchases and starter pack household items.

**Volunteer action**

The funds are restricted for volunteer and staff training.

**Donations and fundraising**

These are small donations and fundraising initiatives which cover specific activities at a point in time.

**Scottish Government**

The funds are restricted to covering specific staff costs, fresh food purchases and vehicle running costs.

**Corra Foundation**

The funds are restricted to defined back office and operational costs.

**SVE**

The funds are restricted to the production of recipe cards for our service users.

**Yorkshire Building Society**

The funds are restricted to expenditure for volunteers and our food delivery and related transport costs.

**Stirling and Bridge of Allan Round Table**

These funds are restricted to food purchases.

**Waitrose Community Fund**

These funds are restricted to food purchases.

**Tesco / Groundwork UK**

These funds are restricted to food purchases.

**Scotmid Community Grant**

These funds are restricted to food purchases.

**Gordon Fraser Charitable Trust**

The funds are restricted to supporting those in temporary accommodation.

**Clackmannanshire Council**

The funds are restricted to packaging of food for distribution.

#### **Aviva**

The funds are restricted to supporting our work on Tackling Rural Isolation (TRI).

#### **Martin Lewis Covid fund**

The funds are restricted for food purchases, delivery costs of the foods and funding of specific staff salaries.

#### **Bank of Scotland Foundation**

The funds are in respect of contributing towards a proportion of specific staff salaries.

#### **Foundation Scotland**

The funds are restricted to the purchase of food, specific purchases for the running of the organisation and transport costs.

#### **Mary's Memorial Fund**

The funds are a generous donation following the death of Mary McBride in May 2020. The funds are for use in our support services.

#### **Stafford Trust**

The funds are restricted to training, support and workwear for our volunteers.

#### **Arnold Clark Communities Fund**

These funds are restricted for purchasing fresh food.

#### **Arnold Clark Change for Charity**

These funds are restricted for purchasing fresh food.

#### **Arnold Clark Community Fund Winter Edition**

These funds are restricted for purchasing fresh food.

#### **HSBC**

The funds are restricted to the costs for a community food growing project, GROW.

#### **Nationwide**

The funds are restricted to starter pack related items and an element of our salary costs.

#### **Neighbourly – Sainsbury's Helping Everyone Eat Better Community / Marks and Spencer**

These funds are restricted for purchasing food.

#### **M&G**

These funds are restricted for purchasing food and fresh food.

#### **NISA**

These funds are restricted for purchasing food, welfare packs and emergency packs.

#### **Persimmon Homes Community Champions initiative**

These funds are restricted for purchasing Christmas food packs.

#### **Stirling Council Fresh Food**

These funds are restricted for purchasing fresh food.

#### **Stirling Council Good Food For All Fund**

These funds are restricted for purchasing fresh food.

#### **Stirling Council Homeless Grant**

These funds are restricted for purchasing Start up packs.

#### **Scottish Communities Fund**

These funds are restricted for the printing of recipe cards.

#### **Stirling Albion Football Club**

The funds are restricted for the purchase of school uniforms.

#### **Stirling Council Activities Fund**

The fund is restricted for purchasing family activities for the families that we are supporting.

#### **Stirling Council – Summer and Children Fund**

The fund is restricted for purchasing family activities for the families that we are supporting.

#### **Tesco Community Fund**

These funds are restricted for purchasing fresh food.

#### **Volunteering Support Fund – Years 1 and 2**

The funds are restricted for costs related to our volunteers.

#### **Forth Valley NHS Food Activity Grant**

The funds are restricted for a BBQ to be held in the Callander area.

#### **Murdoch Forrest**

These funds are restricted to the costs for a community food growing project, GROW.

#### **Lottery Communities fund**

These funds are restricted to the costs for a community food growing project, GROW.

**Scottish Power**

These funds are restricted to the costs for a community food growing project, GROW.

**Stirling Council - Awards for All, Together For Our Planet**

These funds are restricted to the costs for a community food growing project, GROW.