



**HAWICK COMMON GOOD FUND  
APPLICATION FOR FINANCIAL ASSISTANCE**

<u><b>Applicant Details</b></u> Name and Address of Applicant/Organisation:   Telephone No:  E-mail address:	Home Basics (Tweeddale) Co Ltd Units 1 & 2, Annfield Business Centre, Teviot Crescent Hawick TD9 9RE 01450 363974  hawick@homebasics.org.uk
Address to which payment should be made:	As above
<u><b>Activities</b></u> Please supply a brief description of the activities of your organisation and the benefits it brings to the local community:	Home Basics is a furniture reuse charity which collects household items from donors in the Scottish Borders and redistributes them to people on low incomes who are either referred to us by the SBC Homelessness Service, social housing, other support agencies, or are self-referred. We operate across the Borders but a large percentage of our work is carried out in and around Hawick. <ul style="list-style-type: none"> <li>• Last year, 36% of our deliveries were to Hawick and the surrounding area.</li> <li>• 113 clients from Hawick were referred to Home Basics for support.</li> <li>• 353 of our 727 self-referred clients are from Hawick.</li> <li>• We service a Reuse cabin at Hawick CRC for electrical items.</li> <li>• We provide a range of volunteering opportunities for local people to help develop their employability.</li> </ul>
<u><b>Assistance Requested</b></u> Please indicate the sum requested and the purpose for which it will be used:	We are requesting a contribution of £9300 towards a replacement collection//delivery van which is based at the Hawick depot and operated by drivers and volunteers living in Hawick. This amount reflects a 36% of the total cost of the replacement van.
When will the donation be required:	June 2018
If this is a one-off project then please give the following details –	

Date (s):	June –August 2018 (Vehicle order - bodywork build - delivery)
Estimated total cost:	Circa £26,000
Funds already raised by applicant's own efforts:	£12,000
Funds raised or expected to be raised from other sources (please state sources):	We will be re-applying to the Clothworkers Foundation who part-funded our previous van purchased in 2013, and we can re-apply after 5 years).

Other information

If you have other information which you feel is relevant to this application please provide details including details of any previous assistance given:

In the last 12 months, Home Basics has assisted over 300 individuals across the Borders who were homeless or on low income, with finding affordable furniture and household goods for their homes. We collect donated, reusable items from our generous public, and redistribute them to people across the Scottish Borders.

Operating since 1998, Home Basics has a small staff team and over 30 volunteers delivering its services from our depots in Walkerburn and Hawick, aiming to improve the lives of disadvantaged people. We have been operating in Hawick since about 2007, previously in Weensland Road, and in Teviot Crescent since 2011.

The work of the charity has grown alongside the demand on its services, working in key areas of multiple deprivation in Galashiels, Hawick, and Selkirk.

Our work goes far beyond helping make a home. It helps people recover their pride and self-respect, builds their self confidence, and improves the quality of life for them and their children.

We hope to purchase a new van June - August 2018.

Declaration

I hereby make application for assistance as set out above and certify that the information I have provided is accurate

Signed:

Position Held:

*Manager*

Date:

*30.5.18*

**Note: All applications from organisations MUST be accompanied by a copy of the latest audited accounts**

This completed form, accounts and any supporting details should be submitted to the Democratic Services Team Leader, Scottish Borders Council, Council Headquarters, Newtown St Boswells, TD6 0SA for all funds. Telephone 01835 825005

\* Insert name of Fund.



Company registration number: SC234746

Charity registration number: SC033827

# Home Basics (Tweeddale) Company Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2017

## **Home Basics (Tweeddale) Company Limited**

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## **Home Basics (Tweeddale) Company Limited**

### **Reference and Administrative Details**

<b>Trustees</b>	A Oliver C Maxwell Stuart T G Hudson D Gibb (retired 1 May 2017) D Davidson G Cresswell T Buchan
<b>Secretary</b>	C Maxwell Stuart
<b>Principal Office</b>	Unit 7 Tweedvale Mills East Walkerburn EH43 6BB  The charity is incorporated in Scotland.
<b>Company Registration Number</b>	SC234746
<b>Charity Registration Number</b>	SC033827
<b>Solicitors</b>	Blackwood & Smith, WS 39 High Street Peebles EH45 3AD
<b>Bankers</b>	Bank of Scotland 600 Gorgie Road Edinburgh EH11 3XP
<b>Independent Examiner</b>	Deans Chartered Accountants and Registered Auditors 27 North Bridge Street Hawick TD9 9BD

## **Home Basics (Tweeddale) Company Limited**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 September 2017.

#### **Objectives and activities**

##### ***Objects and aims***

The object for which the company is established is the relief of poverty of the inhabitants of the area of benefit (in particular those who have need by virtue of their age, youth, infirmity, disability, handicap, poverty, homelessness or unemployment), by collecting, refurbishing and storing donated furniture and household goods and distributing them to those in need.

In addition to the above, the Business Plan for 2014 to 2017 identifies the following core competencies;

- Provision of volunteering opportunities
- Provision of training
- Environmental recycling

#### **Achievements and performance**

The Trustees would firstly like to offer their thanks to all employees and volunteers for their efforts at both retail sites and across all events in the Borders this past year. We have had a good year and have maintained steady incomes with a very respectable end result.

We had an adjustment of our yearly targets once again and have reached or surpassed these targets each month- although this has not been by a large margin it shows we are aware of with what is happening locally. We are very grateful for the support of our funding and grant partners as we would not be able to provide the same level of service or support without their generous assistance.

In 2016/2017 we supported: SBC homelessness service clients (67); Clients referred by other support agencies (28); Self-Referred clients 180 (these self-referrals supported a total of 236 adults and 106 children).

We accepted a huge 124.8 tonnes of donations. Of this, 121.8 tonnes were reused with the remaining 2.367 tonnes of materials recycled (fabrics, scrap metal, cookers, plus various items collected from the Reuse cabins at Selkirk and Hawick).

Our vans collected donations from 1459 properties and delivered purchased items to 706 properties.

#### **Financial review**

##### ***Policy on reserves***

The management committee has examined the requirements for reserves in light of the main risks to the charity. As highlighted, the reserves are not at a level to maintain the charity and it remains the strategy of the company to continue to build these reserves through planned operating surpluses.

##### ***Principal funding sources***

Grant funding has again helped us this year, and thanks go to The Robertson Trust, STV Childrens Appeal and SBC.

##### ***Investment policy and objectives***

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the directors wish. Monies not immediately required can be invested in such investments or securities or property as may be thought fit.

#### **Plans for future periods**

##### ***Aims and key objectives for future periods***

We are continually aiming to relieve poverty of the inhabitants of the area of benefit, in particular those who have need by virtue of their youth, age, infirmity, disability, handicap, poverty, homelessness or unemployment, by collecting, refurbishing and storing donated furniture and household goods and distributing them to those in need.



# **Home Basics (Tweeddale) Company Limited**

## **Trustees' Report**

### **Structure, governance and management**

#### ***Nature of governing document***

The company, which is a recognised charity in Scotland, is a charitable company limited by guarantee and was set up by a Memorandum of Association on 30 July 2002.

#### ***Recruitment and appointment of trustees***

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum and Articles of Association. One third of the directors retire annually at the AGM but are eligible for re-election. New directors may be appointed by the directors during the course of the year but such appointed directors are subject to election at the following AGM. New directors may also be elected annually at the AGM by vote in person or by proxy. Directors need not be members prior to election.

#### ***Induction and training of trustees***

New directors undergo an induction process which briefs them on their obligations under legislation, the decision making processes, the business plan and the recent financial performance. During the induction process, new directors are shown the facilities, introduced to the key members of staff and introduced to the other directors.

#### ***Organisational structure***

The Company has a Board of Directors who meet monthly and are responsible for the strategic direction and policy of the charity. At present the committee has seven members from a variety of backgrounds relevant to the work of the charity. A scheme of delegation is in place and day to day responsibility for the provision of the facilities rest with the manager. The manager is responsible for ensuring that the charity delivers the facilities specified and that key performance indicators are met, together with responsibility for the operational management of the facilities.

### **Relationships with related parties**

#### ***Related party***

There are no related parties at present, but "Home Basics" works closely with a number of statutory and voluntary bodies and it is anticipated that service level agreements may be entered into in the future.

### **Financial instruments**

#### ***Objectives and policies***

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. The Manager is responsible for preparing regular reports for the directors to ensure that these systems operate correctly and that they mitigate the exposure to the major risks. Particular attention is focused on non financial risks arising from health and safety issues.

#### ***Funds held as custodian trustee on behalf of others***

No funds are held on behalf of others.

The annual report was approved by the trustees of the charity on 24 May 2018 and signed on its behalf by:

.....  
T Buchan  
Trustee

## **Home Basics (Tweeddale) Company Limited**

### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Home Basics (Tweeddale) Company Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 24 May 2018 and signed on its behalf by:

.....  
T Buchan  
Trustee

## Home Basics (Tweeddale) Company Limited

### Independent Examiner's Report to the trustees of Home Basics (Tweeddale) Company Limited

I report on the accounts of the charity for the year ended 30 September 2017 which are set out on pages 6 to 15 .

#### Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The 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 report

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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

#### Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and 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.

.....  
David Campbell

Chartered Accountants and Registered Auditors  
ICAS

24 May 2018

# Home Basics (Tweeddale) Company Limited

## Statement of Financial Activities for the Year Ended 30 September 2017 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2017 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	15,498	-	15,498
Charitable activities	4	148,313	14,000	162,313
Investment income	5	9	-	9
Total Income		<u>163,820</u>	<u>14,000</u>	<u>177,820</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(155,822)</u>	<u>(11,000)</u>	<u>(166,822)</u>
Total Expenditure		<u>(155,822)</u>	<u>(11,000)</u>	<u>(166,822)</u>
Net income		<u>7,998</u>	<u>3,000</u>	<u>10,998</u>
Net movement in funds		7,998	3,000	10,998
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>89,207</u>	<u>2,301</u>	<u>91,508</u>
Total funds carried forward	15	<u><u>97,205</u></u>	<u><u>5,301</u></u>	<u><u>102,506</u></u>
	Note	Unrestricted funds £	Restricted funds £	Total 2016 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	11,668	-	11,668
Charitable activities	4	121,696	14,850	136,546
Investment income	5	58	-	58
Total Income		<u>133,422</u>	<u>14,850</u>	<u>148,272</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(136,997)</u>	<u>(21,160)</u>	<u>(158,157)</u>
Total Expenditure		<u>(136,997)</u>	<u>(21,160)</u>	<u>(158,157)</u>
Net expenditure		<u>(3,575)</u>	<u>(6,310)</u>	<u>(9,885)</u>
Net movement in funds		(3,575)	(6,310)	(9,885)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>92,782</u>	<u>8,611</u>	<u>101,393</u>
Total funds carried forward	15	<u><u>89,207</u></u>	<u><u>2,301</u></u>	<u><u>91,508</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2016 is shown in note 15.

# Home Basics (Tweeddale) Company Limited

(Registration number: SC234746)  
Balance Sheet as at 30 September 2017

	Note	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	12	18,365	18,685
<b>Current assets</b>			
Debtors	13	2,518	564
Cash at bank and in hand		<u>82,757</u>	<u>86,687</u>
		85,275	87,251
<b>Creditors: Amounts falling due within one year</b>	14	<u>(1,134)</u>	<u>(14,428)</u>
<b>Net current assets</b>		<u>84,141</u>	<u>72,823</u>
<b>Net assets</b>		<u>102,506</u>	<u>91,508</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		5,301	2,301
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>97,205</u>	<u>89,207</u>
<b>Total funds</b>	15	<u>102,506</u>	<u>91,508</u>

For the financial year ending 30 September 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

## Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005.

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 24 May 2018 and signed on their behalf by:

.....  
T Buchan  
Trustee

## **Home Basics (Tweeddale) Company Limited**

### **Notes to the Financial Statements for the Year Ended 30 September 2017**

#### **1 Charity status**

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Home Basics (Tweeddale) Company Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Income and endowments**

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

##### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

##### **Other trading activities**

Sale of goods are recognised on sale to the customer, which is considered the point of delivery. Retail sales are usually by cash, credit or payment card.

##### **Investment income**

Investment income is recognised on a receivable basis.

## **Home Basics (Tweeddale) Company Limited**

### **Notes to the Financial Statements for the Year Ended 30 September 2017**

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## **Home Basics (Tweeddale) Company Limited**

### **Notes to the Financial Statements for the Year Ended 30 September 2017**

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Financial instruments**

##### ***Classification***

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

##### ***Recognition and measurement***

Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as an interest expense in the profit and loss account.

##### ***Impairment***

At the end of each reporting period financial instruments measured at fair value are assessed for objective evidence of impairment. The impairment loss is recognised in the profit and loss account.

##### ***Fair value measurement***

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.



# Home Basics (Tweeddale) Company Limited

## Notes to the Financial Statements for the Year Ended 30 September 2017

### 3 Income from donations and legacies

	Unrestricted funds	Total 2017	Total 2016
	General £	£	£
Donations and legacies;			
Donations from individuals	2,881	2,881	2,060
Gift aid reclaimed	12,617	12,617	9,608
	<u>15,498</u>	<u>15,498</u>	<u>11,668</u>

### 4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
	General £	£	£	£
Sales and recoveries	146,082	-	146,082	121,696
The Robertson Trust	-	11,000	11,000	11,000
Childrens Appeal	-	2,000	2,000	2,000
Scottish Borders Council	-	1,000	1,000	1,850
Asda	200	-	200	-
Co-operative	2,031	-	2,031	-
	<u>148,313</u>	<u>14,000</u>	<u>162,313</u>	<u>136,546</u>

### 5 Investment income

	Unrestricted funds	Total 2017	Total 2016
	General £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	9	9	58

### 6 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	Total 2017	Total 2016
	Note	General £	£	£	£
Staff costs		108,287	11,000	119,287	114,304
Allocated support costs	7	47,010	-	47,010	43,853
Governance costs	7	525	-	525	-
		<u>155,822</u>	<u>11,000</u>	<u>166,822</u>	<u>158,157</u>
		Activity undertaken directly £	Activity support costs £	Total 2017 £	Total 2016 £
Purchases		1,156	-	1,156	1,195
Wages and salaries		116,079	-	116,079	111,510

## Home Basics (Tweeddale) Company Limited

### Notes to the Financial Statements for the Year Ended 30 September 2017

	Activity undertaken directly £	Activity support costs £	Total 2017 £	Total 2016 £
Employers nic	2,699	-	2,699	2,794
Pensions	509	-	509	-
Rent	10,160	-	10,160	10,160
Rates	3,698	-	3,698	3,670
Light, heat and power	4,343	-	4,343	5,281
Insurance	4,222	-	4,222	4,149
Repairs and maintenance	-	5,094	5,094	3,195
Telephone	-	1,113	1,113	1,535
Printing, postage and stationery	-	957	957	912
Trade subscriptions	-	395	395	225
Sundry expenses	-	617	617	210
Cleaning	-	62	62	74
Training	-	173	173	105
Motor expenses	-	6,660	6,660	4,947
Travel and subsistence	-	2,212	2,212	1,611
Advertising	-	1,172	1,172	1,891
Bookkeeping fees	-	3,080	3,080	2,580
Accountancy fees	-	525	525	525
Bank charges	-	837	837	624
Legal fees	-	202	202	-
Depreciation	-	857	857	964
	<u>142,866</u>	<u>23,956</u>	<u>166,822</u>	<u>158,157</u>

£155,662 (2016 - £136,997) of the above expenditure was attributable to unrestricted funds and £11,000 (2016 - £21,160) to restricted funds.

#### 7 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds	Total 2017
	General £	£
Allocated support costs	525	525
	<u>525</u>	<u>525</u>

## Home Basics (Tweeddale) Company Limited

### Notes to the Financial Statements for the Year Ended 30 September 2017

#### 8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2017 £	2016 £
Depreciation of fixed assets	<u>857</u>	<u>964</u>

#### 9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 10 Staff costs

The aggregate payroll costs were as follows:

	2017 £	2016 £
<b>Staff costs during the year were:</b>		
Wages and salaries	116,079	111,510
Social security costs	2,699	2,794
Pension costs	<u>509</u>	<u>-</u>
	<u>119,287</u>	<u>114,304</u>

No employee received emoluments of more than £60,000 during the year.

# Home Basics (Tweeddale) Company Limited

## Notes to the Financial Statements for the Year Ended 30 September 2017

### 11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

### 12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 October 2016	15,795	26,838	42,633
Additions	-	537	537
At 30 September 2017	15,795	27,375	43,170
<b>Depreciation</b>			
At 1 October 2016	-	23,948	23,948
Charge for the year	-	857	857
At 30 September 2017	-	24,805	24,805
<b>Net book value</b>			
At 30 September 2017	15,795	2,570	18,365
At 30 September 2016	15,795	2,890	18,685

### 13 Debtors

	2017 £	2016 £
Trade debtors	1,786	-
Prepayments	230	237
Other debtors	502	327
	2,518	564

### 14 Creditors: amounts falling due within one year

	2017 £	2016 £
Bank overdrafts	-	13,494
Trade creditors	534	334
Accruals	600	600
	1,134	14,428

### 15 Funds

# Home Basics (Tweeddale) Company Limited

## Notes to the Financial Statements for the Year Ended 30 September 2017

	Balance at 1 October 2016 £	Incoming resources £	Resources expended £	Balance at 30 September 2017 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	89,207	163,820	(155,822)	97,205
<b>Restricted funds</b>				
All funds	2,910	14,000	(11,000)	5,910
Big Lottery Fund	(609)	-	-	(609)
<b>Total restricted funds</b>	<u>2,301</u>	<u>14,000</u>	<u>(11,000)</u>	<u>5,301</u>
<b>Total funds</b>	<u>91,508</u>	<u>177,820</u>	<u>(166,822)</u>	<u>102,506</u>
	Balance at 1 October 2015 £	Incoming resources £	Resources expended £	Balance at 30 September 2016 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	92,782	133,422	(136,997)	89,207
<b>Restricted funds</b>				
All funds	9,220	14,850	(21,160)	2,910
Big Lottery Fund	(609)	-	-	(609)
<b>Total restricted funds</b>	<u>8,611</u>	<u>14,850</u>	<u>(21,160)</u>	<u>2,301</u>
<b>Total funds</b>	<u>101,393</u>	<u>148,272</u>	<u>(158,157)</u>	<u>91,508</u>

The specific purposes for which the funds are to be applied are as follows:

All Funds is restricted to grant income from various sources and the expenditure associated with that grant.  
Big Lottery Fund is restricted as per the grant awarded, and although this fund has overspent in a previous period there was a transfer from unrestricted funds after the year end to remove the deficit.

### 16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	2,570	15,795	18,365
Current assets	95,769	(10,494)	85,275
Current liabilities	(1,134)	-	(1,134)
<b>Total net assets</b>	<u>97,205</u>	<u>5,301</u>	<u>102,506</u>

