

**AMENDED**

**FRESH START (SCOTLAND)  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016**

**Company Registration Number: SC197784**

**Charity Registration Number: SC029184**

**WHITELAW WELLS  
Statutory Auditor  
9 Ainslie Place  
Edinburgh  
EH3 6AT**

**FRESH START (SCOTLAND)**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**FRESH START (SCOTLAND)**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

The Directors, who are also trustees for the purposes of charity law, are pleased to present their report and accounts for the year ended 31 March 2016.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

**Objectives and activities**

Fresh Start (Scotland) is the churches' charity supporting the resettlement in the community of people who have been homeless. The charity provides ways in which congregations and individual church members can do something practical to help people who have been homeless to make a new start in life.

**Purposes**

The principal purpose of the company shall be wholly charitable and is "to relieve the poverty of people affected by homelessness and persons in need within Scotland." For the purposes of furthering the attainment of this principal object the company shall have and may exercise all or any of the following secondary objects:-

- To encourage the practical support of people affected by homelessness, and related housing projects, by members of congregations of Churches of all Christian denominations in Edinburgh, as part of their outreach and parish ministry.
- To work with Churches of all denominations in Scotland, Housing Associations, Local Authorities and other organisations with similar objects.
- To stimulate a Christian response to policy issues related to homelessness and housing
- To provide voluntary assistance, education and support in homemaking, budgeting, social and other skills for independent living and the alleviation of poverty, and to enable people affected by homelessness and persons in need to make a success of a tenancy when one is offered.
- To provide educational and other material for Churches and other groups and to conduct such research as appropriate
- To raise donations of money and in kind for its work from Churches and from grants making bodies and others.
- To reduce the threat of homelessness to those at risk.
- To Advise people affected by homelessness and persons in need on possible sources of charitable funding and secure these for such persons
- To provide education, training and work experience to enhance the employability of people affected by homelessness and persons in need, and to assist them in finding employment.

**Mission statement**

To help people make a home for themselves.

**Aims and activities**

The aims of Fresh Start are:-

- To enable people who have been homeless to settle in their community.
- To provide volunteering opportunities that offer practical and emotional support to our clients.

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- To help our clients develop life skills.
- To involve church members and the wider community in our work to end homelessness.

These aims are achieved by the activities noted in the Achievements and performance section.

**Achievements and performance**

**Services**

Fresh Start (Scotland) offers a range of services in support of people who have been homeless and who are working to establish a new tenancy. Fresh Start works in collaboration with other support agencies, which contributes to service users receiving an integrated support package.

Fresh Start's services have been developed to meet the stated aims and are based around three themes:

- **Provision of goods:** to ensure vulnerable people have essential household goods to help them set up home, and improve the likelihood of them sustaining it successfully;
- **Social and practical support:** to provide people who have been homeless, and others at risk of homelessness, with support and the skills to enable them to live independently in the community;
- **Employability:** to help people who are unemployed gain skills, experience and qualifications that will increase their employment prospects.

**Provision of Goods**

Fresh Start helps new tenants who have been homeless set up home by providing them with essential household goods. This is because many families or individuals who move into a new house find it bare. This group of services prevent them living in an empty shell, or running up debt trying to furnish it.

- The Starter Pack Service provides new tenants with packs of household goods. There are eleven different packs which contain goods donated by church members, businesses, schools and the public; some new goods are also purchased. In total 10,558 Starter Packs were made and distributed in 2015-16.
- 105 volunteers helped sort goods and make up packs. 87 churches donated goods for the service; collections are normally organised by a lead volunteer in each congregation.
- 92 households received an electric cooker and 15 clients received a fridge. 85 households received a cooking appliance such as a microwave or table-top cooker.
- 20 trainees assisted staff to carry out testing on small electrical appliances. Over 4000 appliances were assessed as safe to re-use and distributed to new tenants.

Feedback from clients demonstrated that:

- 95% said the Starter Packs had helped them settle into their new home.
- 76% of recipients said they would have had to go without or incur debt to buy these essential Starter Packs items.
- 76% of cooker recipients reported they ate healthier meals and/or their diet had improved.
- 95% of respondents stated they managed their budget better.

The importance of the service is highlighted by: *"Heard about Fresh Start through a friend after having to borrow a microwave to cook with. Receiving a cooker meant I could cook better meals for my child who has coeliac disease. Great service and thank you so much."*

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**Achievements and performance (cont.)**

In order to increase bulk donations of second hand cookers, the charity became an Approved Authorised Treatment Facility with SEPA. This, however, remains challenging, and plans to access goods from private and civic waste sites have been unsuccessful.

**Social and Practical Support**

Homelessness is a very damaging experience that leaves people isolated and demoralised. Although the support needs of some individuals are extremely complex and require specialised support, volunteers can play an important role in the resettlement process.

Volunteers managed by Fresh Start support new tenants to get their home up and running; to develop life skills; and provide social contact which addresses isolation and demonstrates that people care.

- The Hit Squad Service provides practical support with painting and decoration. The service was offered to 116 clients; 77 women and 39 men.
- 112 volunteers delivered the Hit Squads service; 47 volunteered as individuals and 65 were 'corporate volunteers'.
- 50 clients attended cooking classes, which were delivered by 21 volunteers.
- *Food for Thought* service was introduced in September. This is a drop-in service where clients further develop cooking, nutrition and budgeting skills in a social setting.
- 38 volunteers including 12 clients worked together in community gardens at the Food Station and Craigmillar. The gardens provide food for the cooking classes, service users and food banks.

Feedback from clients demonstrated that:

- 100% of Hit Squads clients felt more settled in their home, and said it felt more like a home.
- 85% of Hit Squad clients felt more connected with the wider community and 80% reported improved confidence.
- 94% of Hit Squads clients reported improved social and practical skills.
- 100% of Cooking Class respondents felt more confident in the kitchen; 90% benefited through socialising with others; and 77% stated the service improved their budget.

During the year the charity increased activity under the Social and Practical services through the *Helping Hands* project in Craigmillar, plans to involve clients as volunteers have been largely unsuccessful so far.

Uptake of places and retention of clients for Cooking Classes has been difficult and many scheduled classes have been cancelled due to clients' non-attendance. Whilst this can be attributed to health issues and lifestyles that make commitment difficult, this problem is time-consuming and costly.

**Employability**

The Training Services help people who are unemployed gain skills, experience and qualifications that will improve their employment prospects.

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**Achievements and performance (cont.)**

Activity is based on warehouse duties and on Portable Appliance Testing for the Starter Packs and PAT testing business. Trainees gain a mixture of general and technical skills in a supportive environment where they work alongside staff and volunteers.

The charity responded to a request to run a pilot scheme for unemployed people over 50 years of age and also recruited a number of young trainees through *Community Jobs Scotland* and the *Edinburgh Guarantee* scheme.

In July 2015, the charity launched *Jump Start*, a 12-week voluntary course that helps trainees gain work experience, whilst working towards an SQA Personal Development Qualification.

Revenue from the PAT Business (Portable Appliance Testing) continued to grow and provide training opportunities. Trainees contribute to the delivery of our business and services, gaining experience in a commercial environment.

- 23 paid and voluntary training placements were created.
- 14 trainees gained accredited qualifications and 20 trainees completed vocational work experience modules.
- 12 trainees moved on to paid employment. (5 of these were after April 2016).
- £65,974 was generated through the PAT business.

**Volunteer Management**

Volunteers make a significant contribution to Fresh Start's services. They generate donations of goods, make up Starter Packs and undertake practical tasks within the Hit Squad service, cooking classes and gardening sessions.

Volunteers provide social contact and help clients to develop life skills, self-esteem and self-confidence. Fresh Start's Directors volunteer their time, skills and experience to managing the charity.

Church Engagement is one of the charity's principal objectives and critical to its sustainability. Church congregations provide the vast majority of donated goods and volunteers. Churches also provide financial support and many are PAT customers.

Corporate Supporters – employers mainly in Edinburgh - are increasingly an important source of volunteers and other support. Volunteers sourced goods and helped with the delivery of social and practical services.

**Financial review**

The charity generated a surplus for the year of £22,945 (2015: £5,445). The total income amounted to £710,153 (2015: £624,130), of which £316,459 (2015: £226,011) was related to restricted projects and £393,694 (2015: £398,119) to unrestricted funds. At the balance sheet date the unrestricted reserves were £417,060 (2015: £412,720), including designated funds of £178,447 (2015: £21,508) with £43,881 (2015: £25,276) in restricted funds.

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**Policy on reserves**

The Board keeps under review the company's policy on reserves. The aim continues to be to retain a general reserve equivalent to six months' average expenses, as a contingency against any unavoidable reduction in income or other unforeseen circumstances affecting the company's business.

The general reserve is currently slightly below this target but the Board expects to generate small surpluses in future years.

**Risk management**

The Board routinely monitor the risks to which the charity is exposed and systems are in place to minimise these risks. Significant external risks to funding are minimised by active management and diversification of the income base.

Operational risks are mitigated by implementing policies and procedures which are kept under regular review and by ensuring consistent, high quality of service delivery. The Directors keep all relevant policies and practice under review to ensure that any changing needs are met.

The principal risks and uncertainties facing Fresh Start are:

Loss of Funding/Not achieving Funding Strategy – this would result in income for Services being reduced, staff redundancies and Services lost or delivered at lower levels. The Directors are continually monitoring funding.

Non-compliance contractual and grant terms – this would result in a loss of income or income having to be returned to the funder. This risk is managed by reviewing grant terms and conditions.

Premises – The Company needs to identify a longer-term solution to its accommodation needs and this is being considered by the Directors. Current arrangements are limiting development opportunities and impact on opportunities for staff collaboration and team-working.

**Principal funding sources**

The principal funding sources are grants and donations, as disclosed in notes 2 and 3, augmented by income from events and fees generated from PAT testing. This income directly supports the objects and activities of the charity.

**Plans for future periods**

Homelessness continues to be a political and practical problem that affects society. Fresh Start works alongside a broad range of partners to ensure vulnerable tenants access support to establish and maintain a home.

Fresh Start will continue to explore whether it is able to increase the Provision of Goods outputs in response to unmet need. The portfolio of services delivered under the Social and Practical theme will be kept under review taking into account demand, other providers and changing funding sources.

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**Plans for future periods (cont.)**

Fresh Start will continue to develop and improve the structure of its employability services. Funding has been committed to create four intermediate jobs in the warehouse and PAT business. In April 2016, *Work Bites*, a training programme for unemployed young people that provides one-to-one coaching and a series of practical taster (short) sessions in practical activities.

Due to the expansion of services and staff numbers the company currently operates from three separate bases. This presents logistical and team-building challenges for a relatively small staff team. The Board continues to explore options for an effective and efficient solution to accommodation needs.

The focus of the Managing Director's role will be on development, income generation and identifying premises to meet the company's longer term aspirations.

A trading arm was established in 2016 to increase options for income generation through commercial activity.

**Company status**

Fresh Start (Scotland) is a company limited by guarantee registered in Scotland as no. SC197784 and is a Scottish Charity No. SCO29184.

**Structure, governance and management**

Fresh Start was incorporated in July 1999 as a company limited by guarantee and is bound by its Articles of Association. It received permission from the Registrar of Companies to omit the word "limited" from the company name.

The Board of Directors takes responsibility for the policy and direction of the charity, in the light of reports and advice brought to it by the Executive Committee; and sees that the company's financial and other management practices accord with current legislation.

The Executive Committee, consists of four Directors including the Convener, Secretary to the Board and Honorary Treasurer, with the Managing Director in attendance at meetings. The Executive Committee advises the Board on all aspects of the running of the company, taking into account the information and advice coming to it from the finance sub-committee and communications group. The finance sub-committee comprises of the Honorary Treasurer, Managing Director and Business Manager, other staff members are invited to attend when appropriate.

During the financial year, the Board established a Remuneration Committee consisting of the Convener and two Directors with the Managing Director and Business Manager in attendance by invitation at meetings. At the inaugural meeting, the committee reviewed a benchmarking exercise carried out in conjunction with other voluntary organisations. This formed the basis for recommendations considered by the Executive Committee and later approved by the Board, on remuneration for all staff, including all management personnel.



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**Structure, governance and management (cont.)**

Fresh Start has established an internal salary scale derived from COSLA's SJC scale. This is used as a guideline for salary payments, and any increases decided by the Board applied to that scale.

The day to day management of the project is delegated to the Managing Director, [Keith Robertson]. Reporting to the Managing Director are the Operations Manager (responsible for Provision of Goods, Gateway Contract, Training, Health & Safety and Facilities); the Service Manager (responsible for Social & Practical Services); and the Business Manager (responsible for Marketing & Communications, Finance, HR, Administration, Governance, PAT business and Office Systems).

**Directors – recruitment, appointment, induction and training etc**

The Directors of the company are shown on Page 8.

Directors are nominated by Christian denominations specified in the constitution with each having the right to nominate one director. The company is able to co-opt six Directors. Appointments are guided by the appropriate range of knowledge and skills required by the Board.

There is a formal induction process for new Directors. Each meets with the Convener and Managing Director individually. They also attend a full meeting of the Board and are given access to Board papers prior to appointment. Directors are made aware of the demands and expectations of the role and their responsibilities. The company strives to ensure new Directors are familiar with our services and ethos prior to appointment. Areas of expertise and interest are noted on appointment.

No Director has a financial interest in the company.

**Related parties and co-operation with other organisations**

The charity works closely with local churches. The membership of the company includes 64 individuals who have been nominated by congregations of the denominations named in the constitution. Over 90 congregations support the charity through volunteering, donating goods or providing financial support.

On 12 February 2016 the charity established a wholly owned trading subsidiary, Fresh Start (Trading) Scotland Limited, to operate PAT Testing and other commercial activities. The company remained dormant throughout the period of these accounts but commenced trading on 1 April 2016. The company has a separate Board of Directors who make strategic decisions that are implemented by the staff of Fresh Start (Scotland) Limited. The company has no employees.

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**Reference and administrative information**

<b>Charity Name</b>	Fresh Start (Scotland), known as "Fresh Start"		
<b>Charity Number</b>	SC029184		
<b>Company Number</b>	SC197784		
<b>Nominated Directors</b>	Michael Balfour	Roman Catholic	Honorary Treasurer
	George Banks	United Free Church	(resigned 3 May 2016)
	Michael Green	Scottish Episcopal	
	Tony Gross	Quakers	(resigned 3 May 2016)
	John MacLeod	Free Church of Scotland	
	Tim Martin	Methodist Church	
	Christine Norrie	United Reformed Church	(resigned 27 October 2015)
	Allan Gordon	Church of Scotland	(appointed 11 August 2015)
<b>Co-opted Directors</b>	Eileen Barnwell		Company Secretary
	Rev Dr G Russell Barr		(resigned 3 May 2016)
	Gary Cameron		
	Louise Cromie		(resigned 26 May 2015)
	Lindsay Wallace		
	Sarah Boyd		(appointed 11 August 2015)
<b>Convenor</b>	Rev Dr G Russell Barr		to 3 May 2016
	Lindsay Wallace		from 3 May 2016
<b>Key Management Personnel</b>	Keith Robertson	Managing Director	
	Stewart Ferguson	Operations Manager	
	Joyce Clark	Business Manager	
	Stephanie Guerin	Services Manager	
<b>Registered Office and Operational address</b>	22 – 24 Ferry Road Drive Edinburgh, EH4 4BR		
<b>Senior Statutory Auditor</b>	Kevin Cattanach		
<b>Independent Auditors</b>	Whitelaw Wells Statutory Auditor 9 Ainslie Place Edinburgh, EH3 6AT		
<b>Principal Bankers</b>	Bank of Scotland 43 Comely Bank Edinburgh, EH4 1AF	<b>Solicitors</b>	Balfour+ Manson 54 - 66 Frederick Street Edinburgh, EH2 1LS

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**Statement of Directors' Responsibilities**

The Directors are responsible for preparing the Directors' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of 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 assume that the charitable company will continue on that basis.

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Directors 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.

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

**Statement as to disclosure of information to auditors**

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each Trustee has taken all the steps he ought to have taken as a Trustee in order to make himself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

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

Approved by and authorised for issue by the board of directors on 4 October 2016 and signed on their behalf by:-

  
..... Director  
Eileen Barnwell

## **FRESH START (SCOTLAND)**

### **INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS**

#### **FOR THE YEAR ENDED 31 MARCH 2016**

We have audited the accounts of Fresh Strat (Scotland) for the year ended 31 March 2016 which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the 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).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Section 44(1) (c) of the Charities and Trustees Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and directors those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective Responsibilities of Directors and Auditors**

As explained more fully in the Directors' responsibilities statement set out on page 7, the Directors are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view.

We have been appointed as Auditor under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the Audit of the Accounts**

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Directors; and the overall presentation of the accounts. In addition, we read all the accounts and non-financial information in the Directors' Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**FRESH START (SCOTLAND)**

**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS**

**FOR THE YEAR ENDED 31 MARCH 2016**

**Opinion on Accounts**

In our opinion the accounts:-

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Opinion on Other Matters Prescribed by the Companies Act 2006**

In our opinion the information given in the Directors' Report for the financial year for which the accounts are prepared is consistent with the accounts.

**Matters on which we are Required to Report by Exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:-

- the charitable company has not kept proper and adequate accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Directors' Annual Report.



**Kevin Cattnach**

**Senior Statutory Auditor**

**for and on behalf of Whitelaw Wells, Statutory Auditor**

**Whitelaw Wells is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006**

**9 Ainslie Place**

**Edinburgh EH3 6AT**

4 October 2016

**FRESH START (SCOTLAND)**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31 MARCH 2016**

	Notes	General Fund £	Designated Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
<b>Income and endowments from:</b>						
<i>Donations and legacies</i>	2	194,535	-	65,403	259,938	225,179
<i>Other trading activities - Events</i>		21,530	-	-	21,530	27,395
<i>Investment income</i>		1,120	-	-	1,120	1,122
		<u>217,185</u>	<u>-</u>	<u>65,403</u>	<u>282,588</u>	<u>253,696</u>
<i>Charitable activities:</i>						
Public Sector contracts & SLAs	3	100,143	-	125,566	225,709	108,395
Grants	3	-	-	125,490	125,490	180,982
Sale of goods and services	3	76,366	-	-	76,366	81,057
		<u>176,509</u>	<u>-</u>	<u>251,056</u>	<u>427,565</u>	<u>370,434</u>
<b>Total Income</b>		<u>393,694</u>	<u>-</u>	<u>316,459</u>	<u>710,153</u>	<u>624,130</u>
<b>Expenditure on:</b>						
Raising funds		33,545	-	-	33,545	98,697
Charitable activities		323,865	24,194	305,604	653,663	519,988
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditure</b>	4	<u>357,410</u>	<u>24,194</u>	<u>305,604</u>	<u>687,208</u>	<u>618,685</u>
<b>Net income/(expenditure)</b>		<u>36,284</u>	<u>(24,194)</u>	<u>10,855</u>	<u>22,945</u>	<u>5,445</u>
<b>Transfers between funds</b>	11	<u>(188,883)</u>	<u>181,133</u>	<u>7,750</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(152,599)</u>	<u>156,939</u>	<u>18,605</u>	<u>22,945</u>	<u>5,445</u>
<b>Total brought forward</b>		<u>391,212</u>	<u>21,508</u>	<u>25,276</u>	<u>437,996</u>	<u>432,551</u>
<b>Total funds carried forward</b>	11	<u>238,613</u>	<u>178,447</u>	<u>43,881</u>	<u>460,941</u>	<u>437,996</u>

All income and expenditure derive from continuing operations.  
There are no gains or losses other than those shown above.  
The notes on pages 15 to 26 form part of these financial statements

# FRESH START (SCOTLAND)

## BALANCE SHEET

AS AT 31 MARCH 2016

	Notes	£	2016 £	£	2015 £
<b>Fixed assets</b>					
Tangible assets	7		184,340		184,406
Investments	8		1		-
<b>Current assets</b>					
Debtors	9	52,121		31,500	
Cash at bank and in hand		251,420		248,313	
			303,541	279,813	
<b>Creditors: Amounts falling due within one year</b>	10	(26,941)		(26,223)	
<b>Net current assets</b>			276,600		253,590
<b>Total net assets</b>			460,941		437,996
<b>Funds</b>	11				
Unrestricted Funds - General		238,613		391,212	
- Designated		178,447		21,508	
			417,060		412,720
Restricted Funds			43,881		25,276
			460,941		437,996

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements were approved by the Directors on 4 October 2016 and are signed on their behalf by:-

  
 ..... Convenor  
 Lindsay Wallace

**Company Registration No:** SC197784 The notes on pages 15 to 26 form part of these financial statements

**FRESH START (SCOTLAND)**

**STATEMENT OF CASH FLOWS**

**for the year ended 31 March 2016**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities:</b>		
Net cash provided by operating activities (below)	13,766	7,182
	<hr/>	<hr/>
<b>Cash flows from investing activities:</b>		
Bank interest received	1,120	1,122
Purchase of tangible fixed assets	(11,778)	(14,290)
Investment in subsidiary	(1)	-
	<hr/>	<hr/>
Net cash used in investing activities	(10,659)	(13,168)
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>3,107</b>	<b>(5,986)</b>
Cash and cash equivalents brought forward	248,313	254,299
	<hr/>	<hr/>
<b>Cash and cash equivalents carried forward</b>	<b>251,420</b>	<b>248,313</b>
	<hr/> <hr/>	<hr/> <hr/>
<b><u>Cash and cash equivalents</u></b>		
Instant access bank deposits	251,420	248,313
	<hr/> <hr/>	<hr/> <hr/>
<b><u>Reconciliation of net income to net cash flow from operating activities</u></b>		
<b>Net income for the year</b>	<b>22,945</b>	<b>5,445</b>
(as per Statement of Financial Activities)		
<b><u>Adjusted for:</u></b>		
Depreciation charge	11,459	7,936
Loss on disposal of tangible fixed assets	385	-
Bank interest received	(1,120)	(1,122)
(Increase)/decrease in debtors	(20,621)	14,721
Increase/(decrease) in creditors	718	(19,798)
	<hr/>	<hr/>
<b>Net cash provided by operating activities</b>	<b>13,766</b>	<b>7,182</b>
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 15 to 26 form part of these financial statements



## FRESH START (SCOTLAND)

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2016

##### 1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### Basis of accounting

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 (FRS102) (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.

These financial statements contain information about Fresh Start (Scotland) as an individual charity and do not contain consolidated financial information as the parent of a group. Consolidated group accounts have not been prepared since the subsidiary undertaking was only incorporated on 12 February 2016 and remained dormant throughout the period of accounts.

Fresh Start (Scotland) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recorded at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The directors consider there are no material uncertainties about the charity's ability to continue as a going concern. Accordingly the financial statements have been prepared on a going concern basis.

##### Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. At the date of transition the charity has revalued its property and included this as deemed costs. No other restatements were required. In accordance with the requirements of FRS102 a reconciliation of opening balances is provided.

	1 April 2014	31 March 2015
	£	£
Fund balances as previously stated	277,551	282,996
Increase in property value	155,000	155,000
	<hr/>	<hr/>
	432,551	437,996
	<hr/>	<hr/>

## **FRESH START (SCOTLAND)**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 MARCH 2016**

##### **1. Accounting Policies - cont**

###### **Income recognition**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies are included in full in the Statement of Financial Activities when receivable. Income from activities for generating funds is recognised as earned, as the related services are provided.
- Investment income is included when receivable.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Incoming resources from service level agreements, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Income is only deferred where entitlement conditions have not been met or related services have not been provided as at the year end.
- Donated services and facilities are recognised where the benefit to the Charity is reasonably quantifiable and measurable. The value placed on these services is the estimated price that would be paid in the open market for an equivalent service or facility.

###### **Expenditure recognition**

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. The charity is not registered for VAT and, accordingly, expenditure is shown gross of irrecoverable VAT.

Charitable expenditure is incurred in direct pursuance of the Charity's principal objects and as set out in the Directors' Report. Raising funds comprises costs incurred in inducing organisations to contribute financially to the Charity's work and income received in pursuance of these areas is shown within incoming resources.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the Charity's programmes and activities. These costs include the expenses of directors meetings, the statutory audit and legal and professional fees. Support costs have been allocated to expenditure on charitable activities on the bases of staff time.

###### **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are initially recorded at cost. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:-

Premises	50 years straight line
Office equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance

Expenditure on furniture, fittings and play equipment costing less than £250 has been charged to the income and expenditure account, unless bought from specific capital funding.

**FRESH START (SCOTLAND)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**1. Accounting Policies – cont.**

**Operating lease agreements**

Rentals applicable to operating leases where substantially all the risks and rewards of ownership remain with the lessor are charged against the SOFA on a straight line basis over the life of the lease.

**Pension contributions**

The company operates a money purchase (defined contribution) pension scheme. Contributions payable for the period are charged in the statement of financial activities.

**Taxation**

No provision for corporation tax is necessary as the company has charitable status.

**Accumulated Funds**

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Designated funds are unrestricted funds which have been earmarked by the Trustees for a specific purpose.

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

**2. Donations**

	Unrestricted £	Restricted £	2016 £	Unrestricted £	Restricted £	2015 £
Churches	23,183	-	23,183	16,513	-	16,513
Individuals	49,463	-	49,463	34,782	-	34,782
Trusts, foundations and corporate	52,144	51,816	103,960	56,772	30,000	86,772
Cookers appeal	-	13,587	13,587	-	14,808	14,808
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	124,790	65,403	190,193	108,067	44,808	152,875
Donated goods	69,745	-	69,745	72,304	-	72,304
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	194,535	65,403	259,938	180,371	44,808	225,179
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**FRESH START (SCOTLAND)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**3. Income from Charitable Activities**

	Unrestricted £	Restricted £	2016 £	Unrestricted £	Restricted £	2015 £
<b>Public sector contracts and service level agreements:-</b>						
CEC – Strategic Waste	5,000	-	5,000	5,000	-	5,000
Gateway Consortium	89,666	-	89,666	89,666	-	89,666
SG - Future Jobs Fund	5,477	-	5,477	13,729	-	13,729
CEC - Challenge Fund		52,449	52,449	-	-	-
Castle Rock Edinvar Housing Association	-	73,117	73,117	-	-	-
	<u>100,143</u>	<u>125,566</u>	<u>225,709</u>	<u>108,395</u>	<u>-</u>	<u>108,395</u>
<b>Grants:-</b>						
ELHF	-	8,029	8,029	-	40,145	40,145
The Big Lottery	-	-	-	-	74,872	74,872
Enterprise Ready Fund	-	-	-	-	65,965	65,965
Bank of Scotland Foundation	-	51,633	51,633	-	-	-
The Crerar Hotels Trust	-	7,188	7,188	-	-	-
The Volant Trust	-	10,000	10,000	-	-	-
Springfield Real Estate Management Ltd	-	13,640	13,640	-	-	-
The Henry Smith Charity	-	25,000	25,000	-	-	-
Zero Waste Scotland	-	10,000	10,000	-	-	-
	<u>-</u>	<u>125,490</u>	<u>125,490</u>	<u>-</u>	<u>180,982</u>	<u>180,982</u>
Sale of goods and services	<u>76,366</u>	<u>-</u>	<u>76,366</u>	<u>80,836</u>	<u>221</u>	<u>81,057</u>
	<u>176,509</u>	<u>251,056</u>	<u>427,565</u>	<u>189,231</u>	<u>181,203</u>	<u>370,434</u>

FRESH START (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

4. Expenditure

	Raising Funds	Core Costs	Provision of Goods	Social & Practical	Employability Services	Research & Development	Governance Costs	Total 2016	Total 2015
	£	£	£	£	£	£	£	£	£
Service and supplies	-	501	24,905	8,702	1,636	16,463	-	52,207	61,365
Transport	-	1,467	2,259	4,643	3,690	40	-	12,099	9,318
Property expenses	-	16,680	4,076	14,558	4,360	-	-	39,674	37,946
Subscriptions	-	453	480	1,029	1,513	-	-	3,475	3,531
Office expenses	4,499	4,780	6,735	9,903	9,659	-	-	35,576	23,946
Professional fees and payroll	-	4,335	-	-	-	-	3,600	7,935	14,743
Bank charges	-	96	-	-	-	-	-	96	-
Bad debts	-	95	-	-	3	-	-	98	269
Depreciation	-	11,459	-	-	-	-	-	11,459	7,936
Loss on disposal of fixed assets	-	385	-	-	-	-	-	385	-
Staff costs (note 6)	4,499 29,046	40,251 67,216	38,455 99,757	38,835 139,825	20,861 118,307	16,503 308	3,600 -	163,004 454,459	159,054 387,327
Expenses	33,545	107,467	138,212	178,660	139,168	16,811	3,600	617,463	546,381
Donated goods	-	-	69,745	-	-	-	69,745	72,304	-
Total expenditure	33,545	107,467	207,957	178,660	139,168	16,811	3,600	687,208	618,685

Expenditure was £687,208 (2015: £618,685) of which £374,793 was unrestricted (2015: £396,749) and £312,415 was restricted (2015: £221,936).

**FRESH START (SCOTLAND)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**5. Net Movement in Funds**

This is stated after charging:

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Depreciation	11,459	7,936
Loss on disposal of tangible fixed assets	385	-
Auditors' remuneration – audit fee	3,600	3,600
Auditors' remuneration – fees for non audit services	1,200	-
Auditor's remuneration – fees for non audit services previous auditor	1,074	3,346
Operating lease costs	9,837	9,513
	<u>          </u>	<u>          </u>

**6. Staff Numbers and Costs**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Wages and salaries	396,205	340,361
Social security costs	32,589	26,452
Pension costs	15,785	11,797
	<u>          </u>	<u>          </u>
	444,579	378,610
Training	6,269	7,767
Recruitment advertising	636	950
Staff support and subsistence	2,975	-
	<u>          </u>	<u>          </u>
	454,459	387,327
	<u>          </u>	<u>          </u>

The average number of employees, on a head count basis, during the year:

	<b>Number</b>	<b>Number</b>
Management staff	4	3
Administrative and service provider staff	13	11
	<u>          </u>	<u>          </u>
	17	14
	<u>          </u>	<u>          </u>

**FRESH START (SCOTLAND)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**6. Staff Numbers and Costs - cont**

The charity considers its key management personnel comprise the Managing Director, Operations, Business and Services Managers. The total employment benefits including employer pension contributions of the key management personal was £155,703 (2015: £147,853). No employee had emoluments of more than £60,000 during either the current or previous year

No remuneration was paid to directors during either the current or previous years, nor were any expenses reimbursed to them.

**7. Tangible Assets**

	<b>Premises</b>	<b>Office Equipment</b>	<b>Fixtures &amp; Fittings</b>	<b>Motor Vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
At 1 April 2015	175,000	20,647	28,996	41,880	266,523
Additions	-	11,353	425	-	11,778
Disposals	-	(4,013)	-	-	(4,013)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2016	175,000	27,987	29,421	41,880	274,288
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>					
At 1 April 2015	12,000	13,331	26,876	29,910	82,117
Released on disposal	-	(3,628)	-	-	(3,628)
Charge for year	3,260	4,571	636	2,992	11,459
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2016	15,260	14,274	27,512	32,902	89,948
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>					
At 31 March 2016	159,740	13,713	1,909	8,978	184,340
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2015	163,000	7,316	2,120	11,970	184,406
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The premise was revalued on 1 April 2014 by Graham + Sibbald, a firm of independent professional surveyors, at a valuation of £175,000, which under the transitional arrangements under FRS102 has been treated as the deemed cost.

**FRESH START (SCOTLAND)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**8. Investments**

On 12 February 2016 the charity established a wholly owned trading subsidiary, Fresh Start (Trading) Scotland Limited, to operate PAT Testing and other commercial activities. The company remained dormant throughout the period of these accounts but commenced trading on 1 April 2016. At 31 March 2016 the aggregate capital and reserves of the company was £1.

**9. Debtors**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Gift Aid	9,000	7,000
Other debtors	25,847	9,994
Prepayments and accrued income	17,274	14,506
	<hr/>	<hr/>
	52,121	31,500
	<hr/>	<hr/>

**10. Creditors: amounts falling due within one year**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Other creditors and accruals	15,473	16,630
Social Security and other taxes	8,970	7,785
Pension contributions	2,498	1,808
	<hr/>	<hr/>
	26,941	26,223
	<hr/>	<hr/>



# FRESH START (SCOTLAND)

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

### 11. Funds

	Balance at 31 March 2015 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2016 £
<i>Unrestricted Funds:-</i>					
General Fund	391,212	393,694	(357,410)	(188,883)	238,613
<i>Designated Funds:-</i>					
Capital fund	-	-	-	177,444	177,444
Building Development Fund	10,000	-	(8,997)	-	1,003
Food Packs Fund	11,508	-	(15,197)	3,689	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	412,720	393,694	(381,604)	(7,750)	417,060
<i>Restricted Funds:-</i>					
Cookers Appeal Fund	16,081	13,587	(14,351)	-	15,317
Management Fund	-	74,808	(58,640)	-	16,168
ELHF – Food Station Fund	-	8,029	(8,029)	-	-
Bank of Scotland Foundation	-	35,465	(35,465)	-	-
Foundation Scotland	-	10,000	(10,000)	-	-
Zero Waste Scotland	-	10,000	(10,000)	-	-
White Goods Training	-	1,500	(1,500)	-	-
Training:					
CEC – Challenge Fund	-	52,449	(52,449)	-	-
Volunteer Centre 50+ Mentoring	-	10,816	(10,816)	-	-
SG – People and Communities Fund	-	73,117	(73,117)	-	-
The Crerar Hotel Trust	-	7,188	(7,188)	-	-
The Robertson Trust	-	14,000	(21,750)	7,750	-
The Souter Charitable Trust	-	4,000	-	-	4,000
The Maple Trust	-	1,500	-	-	1,500
Enterprise Ready Fund – restricted Capital fund	9,195	-	(2,299)	-	6,896
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	25,276	316,459	(305,604)	7,750	43,881
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds	437,996	710,153	(687,208)	-	460,941
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**FRESH START (SCOTLAND)**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2016**

**11. Funds (cont.)**

**Unrestricted Funds**

The unrestricted General Fund is free to use in accordance with the objects of the charity.

The designated Capital Fund represents capital expenditure and will be reduced by depreciation charged each year.

The Building Development Fund is a fund designated for maintaining the properties for the purposes of the charity.

The Food Packs Fund is a fund designated for providing food packs.

**Restricted Funds**

The Cookers Appeal Fund is for the provision of cookers and white goods to new tenants who have been homeless.

The Edinburgh and Lothians Health Foundation – Food Station Fund is for development of services to reduce health inequalities related to diet.

The management restricted fund is funding received towards management costs including funding from The CRH Trust (for the costs of employing a Fundraising Development Worker), The Henry Smith Charity and Bank of Scotland Foundation (towards the cost of employing an operations manager) and Springfield Real Estate Management Ltd (three years funding towards the cost of employing a service manager who has provided resettlement services for people who have been homeless in Edinburgh and the Lothians).

The Bank of Scotland Foundation has given a grant for the cost of providing cooking and social events to the homeless or those at risk of becoming homeless.

Foundation Scotland has provided a grant for the costs of providing starter packs to those in need.

The Henry Smith Charity and Bank of Scotland Foundation provided funding towards the cost of employing an operations manager who has provided resettlement services for people who have been homeless in Edinburgh and the Lothians.

Zero Waste Scotland has provided a grant to allow the charity to conduct a feasibility study into providing their services in the Glasgow area.

City of Edinburgh Council Challenge Fund has awarded a grant to enable the charity to provide vocational work experience to 16 individuals who are long term unemployed.

Volunteer Centre 50+ Mentoring – A joint working agreement to provide a mentoring service to those aged 50 and over.

# FRESH START (SCOTLAND)

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

### 11. Funds (cont.)

Scottish Government People and Communities Fund – An award to Castle Rock Edinvar Housing Association to provide services to the vulnerable in the Craigmillar area. Fresh Start have been contracted to provide these services.

The Crerar Hotel Trust have provided funding to support the food station which provides cooking classes and a growing space an garden.

The Robertson Trust have provided a grant to support the electrical and PAT testing services.

The Souter Charitable Trust and The Maple Trust have provided grants to assist in supporting volunteers across a number of the projects.

Enterprise Ready Fund was used to purchase capital items, including computer equipment and new vehicle.

### 12. Analysis of Net Assets among Funds

	Unrestricted		Restricted	Total
	General	Designated	Funds	Funds
	Funds	Funds		
	£	£	£	£
Fixed assets	-	177,444	6,896	184,340
Investments	1	-	-	1
Net current assets	238,612	1,003	36,985	276,600
	<hr/>	<hr/>	<hr/>	<hr/>
	238,613	178,447	43,881	460,941
	<hr/>	<hr/>	<hr/>	<hr/>

### 13. Operating lease commitments

At 31 March 2016 the charity had total commitments for premises under non-cancellable operating leases, payable as follows:-

	2016	2016	2015	2015
	Land &	Other	Land &	Other
	buildings		buildings	
	£	£	£	£
Expiring:				
Within one year	5,596	1,347	500	1,023
Within two to five years	2,666	2,083	-	2,783
	<hr/>	<hr/>	<hr/>	<hr/>

**FRESH START (SCOTLAND)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**14. Pension Scheme**

The company operates a money purchase (defined contribution) pension scheme. The assets of the Scheme are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the fund and amounted to £15,785 (2015: £11,797). The balance outstanding at the year end is £2,498 (2015: £1,808).

**15. Share Capital**

The company has no share capital as it is a company limited by guarantee.

**16. Related Party Transactions**

No one individual had control of the charity during the year.

Gary Cameron is also a director of Marketing Concepts Limited who provided services worth a market value of £9,749. Fresh Start Paid Marketing Concepts Limited an amount of £7,749 with £2,000 (2015: £3,352) being treated as donated services.

Keith Robertson is a Committee Member of Phoenix Youth Club, a club from which the charity rents premises. Rental, and associated insurance costs, of £1,854 (2015: £2,354) were incurred in the year all of which was outstanding at the year end.

Some directors are representatives of various churches that support the charity. A number of donations and sales of goods were given by/ sold to these churches during the year.