

REGISTERED COMPANY NUMBER: SC264176 (Scotland)  
REGISTERED CHARITY NUMBER: SC035257

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**  
**FOR**  
**HOME FROM HOME (SCOTLAND) LIMITED**

Henry Brown & Co  
Chartered Accountants  
26 Portland Road  
Kilmarnock  
Ayrshire  
KA1 2EB

WEDNESDAY



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COMPANIES HOUSE

**HOME FROM HOME (SCOTLAND) LIMITED**

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**FOR THE YEAR ENDED 31 MARCH 2023**

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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's activities and objectives are to supply reused furniture and household goods to people in West Dumbartonshire and beyond who are unemployed, on low income or homeless. It is our endeavour to improve the health and well-being of these groups through enhanced quality of living conditions. We attempt to develop our volunteers by working with partners to provide training and work experience to unemployed people in West Dumbartonshire. At the core of our activities is reuse which reduces land fill. Our key objectives are to develop retail facilities, satisfy the greatest needs of all our target clients and make Home from Home a great place to work for staff and volunteers.

We endeavour to promote the benefit of those aforementioned without discrimination, by associating with local statutory and voluntary organisations and inhabitants in a common effort to assist the interest of social welfare, so the conditions of life of our target group may be enhanced and improved.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

This year our retail operation was fully open following the disruptions of COVID and although our shop income has yet to reach pre Covid levels we are satisfied that steady progress is being made. Supply of goods to low-income families increased in the year to 185 families (2022 - 140). Included within these households were 133 children (2022 - 82).

**FINANCIAL REVIEW**

**Financial position**

The statement of financial activities on page 5 discloses a small deficit of £314. (Surplus £16,645 in 2022). The deficit arose from the higher operating costs than previously.

**Going concern**

Whilst the nature of charitable funding contains an element of inherent uncertainty, after making appropriate enquires, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**FUTURE PLANS**

The importance of our support to low-income families in our locality cannot be underestimated. Our service delivery to them is good but our supply chain of reused furniture remains under pressure. We are from time to time using donations to acquire new furniture to supplement our endeavours to support low income families. This will continue in the future.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Charity constitution**

The company, which is a recognised charity in Scotland, is limited by guarantee and was set up by a Memorandum and Articles of Association.

**Recruitment and appointment of new trustees**

There is a maximum of 12 Trustees of whom no more than 9 shall be member Trustees and no more than 3 co-opted Trustees. The minimum is 6. One third of elected Trustees shall retire each year and will be eligible for re-election.

**Organisational structure**

The company is limited by guarantee and is recognised by H.M. Revenue and Customs as a charity for the purposes of section 505 Income and Corporation Taxes act 1988. It is governed by a Memorandum and Articles of Association. It is also a registered charity with the Office of Scottish Charity Regulators (Number SC035257).

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the retail operation and finances of the company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. The following mechanisms are in place for achieving the company's objectives and form part of our overall risk management:

1. The manager provides six weekly reports to the Board of trustees that are then discussed and considered.
2. We liaise formally and informally with local authority departments and other community charities in respect of our target clients.
3. We engage with various recycling organisations including the local authority to reduce landfill.
4. The Annual Report and the independently examined accounts are sent to various funders to meet their criteria. Accounts are also sent of Companies House and OSCR.
5. We are an accredited member of Resolve Scotland's re use quality standards programme.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC264176 (Scotland)

**Registered Charity number**

SC035257

**Registered office**

Unit 3  
Ash Road  
Broadmeadow Industrial Estate  
Dumbarton  
G82 2RS

**Trustees**

Peter Cummings, Chairman  
Rose Harvie  
Jim Bolland  
David Rowatt

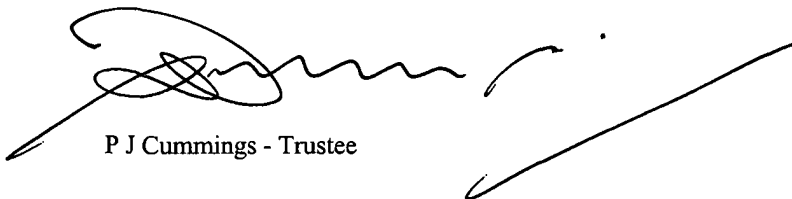
**Company Secretary**

M Wylie

**Independent Examiner**

Henry Brown & Co  
Chartered Accountants  
26 Portland Road  
Kilmarnock  
Ayrshire  
KA1 2EB

Approved by order of the board of trustees on 13 December 2023 and signed on its behalf by:



P J Cummings - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HOME FROM HOME (SCOTLAND) LIMITED**

**Independent examiner's report to the trustees of Home From Home (Scotland) Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Gregor D.B. Orr BAcc (Hons) CA

Henry Brown & Co  
Chartered Accountants  
26 Portland Road  
Kilmarnock  
Ayrshire  
KA1 2EB

13 December 2023

**HOME FROM HOME (SCOTLAND) LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                          |                             |                             |
| Donations and legacies             |       | 105,345                   | -                        | 105,345                     | 93,169                      |
| Other trading activities           | 2     | 58,857                    | -                        | 58,857                      | 59,166                      |
| <b>Total</b>                       |       | <u>164,202</u>            | <u>-</u>                 | <u>164,202</u>              | <u>152,335</u>              |
| <b>EXPENDITURE ON</b>              |       |                           |                          |                             |                             |
| Raising funds                      |       | 19,059                    | -                        | 19,059                      | -                           |
| <b>Charitable activities</b>       |       |                           |                          |                             |                             |
| Charitable activities              |       | 145,457                   | -                        | 145,457                     | 135,690                     |
| <b>Total</b>                       |       | <u>164,516</u>            | <u>-</u>                 | <u>164,516</u>              | <u>135,690</u>              |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (314)                     | -                        | (314)                       | 16,645                      |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                          |                             |                             |
| Total funds brought forward        |       | 147,174                   | -                        | 147,174                     | 130,529                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>146,860</u></u>     | <u><u>-</u></u>          | <u><u>146,860</u></u>       | <u><u>147,174</u></u>       |

The notes form part of these financial statements

**HOME FROM HOME (SCOTLAND) LIMITED (REGISTERED NUMBER: SC264176)**

**BALANCE SHEET**  
**31 MARCH 2023**

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|--|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                              |       |                           |                          |                             |                             |
| Tangible assets                                  | 7     | 11,714                    | -                        | 11,714                      | 15,628                      |
| <b>CURRENT ASSETS</b>                            |       |                           |                          |                             |                             |
| Debtors  | 8     | 24,919                    | -                        | 24,919                      | 19,477                      |
| Cash at bank and in hand                         |       | 119,331                   | -                        | 119,331                     | 125,214                     |
|  |       | <u>144,250</u>            | <u>-</u>                 | <u>144,250</u>              | <u>144,691</u>              |
| <b>CREDITORS</b>                                 |       |                           |                          |                             |                             |
| Amounts falling due within one year              | 9     | (9,104)                   | -                        | (9,104)                     | (13,145)                    |
| <b>NET CURRENT ASSETS</b>                        |       | <u>135,146</u>            | <u>-</u>                 | <u>135,146</u>              | <u>131,546</u>              |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>146,860</u>            | <u>-</u>                 | <u>146,860</u>              | <u>147,174</u>              |
| <b>NET ASSETS</b>                                |       | <u>146,860</u>            | <u>-</u>                 | <u>146,860</u>              | <u>147,174</u>              |
| <b>FUNDS</b>                                     | 10    |                           |                          |                             |                             |
| Unrestricted funds                               |       |                           |                          | <u>146,860</u>              | <u>147,174</u>              |
| <b>TOTAL FUNDS</b>                               |       |                           |                          | <u>146,860</u>              | <u>147,174</u>              |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

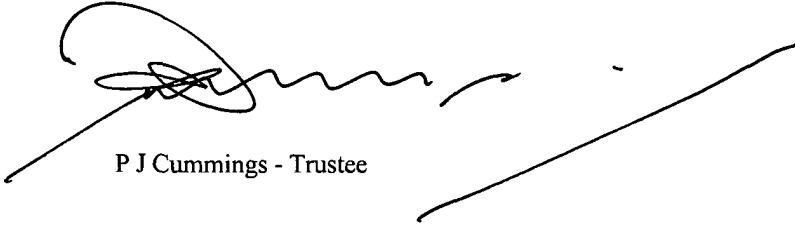
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2023 and were signed on its behalf by:



P J Cummings - Trustee

The notes form part of these financial statements

## **HOME FROM HOME (SCOTLAND) LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 MARCH 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |                           |
|-----------------------|---------------------------|
| Freehold property     | - 10% on cost             |
| Plant and machinery   | - 25% on reducing balance |
| Fixtures and fittings | - 33% on reducing balance |
| Motor vehicles        | - 25% on reducing balance |

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.



**HOME FROM HOME (SCOTLAND) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**2. OTHER TRADING ACTIVITIES**

|             | 2023          | 2022          |
|-------------|---------------|---------------|
|             | £             | £             |
| Shop income | <u>58,857</u> | <u>59,166</u> |

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                             | 2023         | 2022         |
|-----------------------------|--------------|--------------|
|                             | £            | £            |
| Depreciation - owned assets | <u>3,914</u> | <u>5,223</u> |

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

|                   | 2023     | 2022     |
|-------------------|----------|----------|
| Manager           | 1        | 1        |
| Operational Staff | <u>2</u> | <u>2</u> |
|                   | <u>3</u> | <u>3</u> |

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------------------|---------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                           |                          |                     |
| Donations and legacies            | 93,169                    | -                        | 93,169              |
| Other trading activities          | <u>59,166</u>             | <u>-</u>                 | <u>59,166</u>       |
| <b>Total</b>                      | <u>152,335</u>            | <u>-</u>                 | <u>152,335</u>      |
| <b>EXPENDITURE ON</b>             |                           |                          |                     |
| <b>Charitable activities</b>      |                           |                          |                     |
| Charitable activities             | <u>135,690</u>            | <u>-</u>                 | <u>135,690</u>      |
| <b>NET INCOME</b>                 | 16,645                    | -                        | 16,645              |
| <b>RECONCILIATION OF FUNDS</b>    |                           |                          |                     |
| Total funds brought forward       | 130,529                   | -                        | 130,529             |

**HOME FROM HOME (SCOTLAND) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                    | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|--------------------------|---------------------|
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>147,174</u>            | <u>-</u>                 | <u>147,174</u>      |

**7. TANGIBLE FIXED ASSETS**

|                                      | Freehold<br>property<br>£ | Plant and<br>machinery<br>£ | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Totals<br>£   |
|--------------------------------------|---------------------------|-----------------------------|----------------------------------|------------------------|---------------|
| <b>COST</b>                          |                           |                             |                                  |                        |               |
| At 1 April 2022 and<br>31 March 2023 | <u>3,910</u>              | <u>3,780</u>                | <u>15,156</u>                    | <u>32,700</u>          | <u>55,546</u> |
| <b>DEPRECIATION</b>                  |                           |                             |                                  |                        |               |
| At 1 April 2022                      | 3,910                     | 3,567                       | 15,069                           | 17,372                 | 39,918        |
| Charge for year                      | <u>-</u>                  | <u>53</u>                   | <u>29</u>                        | <u>3,832</u>           | <u>3,914</u>  |
| At 31 March 2023                     | <u>3,910</u>              | <u>3,620</u>                | <u>15,098</u>                    | <u>21,204</u>          | <u>43,832</u> |
| <b>NET BOOK VALUE</b>                |                           |                             |                                  |                        |               |
| At 31 March 2023                     | <u>-</u>                  | <u>160</u>                  | <u>58</u>                        | <u>11,496</u>          | <u>11,714</u> |
| At 31 March 2022                     | <u>-</u>                  | <u>213</u>                  | <u>87</u>                        | <u>15,328</u>          | <u>15,628</u> |

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 2023<br>£     | 2022<br>£     |
|---------------|---------------|---------------|
| Trade debtors | 24,667        | 18,167        |
| Prepayments   | <u>252</u>    | <u>1,310</u>  |
|               | <u>24,919</u> | <u>19,477</u> |

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                  | 2023<br>£    | 2022<br>£     |
|------------------|--------------|---------------|
| Trade creditors  | 1            | -             |
| Other creditors  | 5,903        | 3,545         |
| Accrued expenses | <u>3,200</u> | <u>9,600</u>  |
|                  | <u>9,104</u> | <u>13,145</u> |

**HOME FROM HOME (SCOTLAND) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**10. MOVEMENT IN FUNDS**

|                           | At 1/4/22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/23<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 147,174        | (314)                            | 146,860            |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>147,174</u> | <u>(314)</u>                     | <u>146,860</u>     |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 164,202                    | (164,516)                  | (314)                     |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>164,202</u>             | <u>(164,516)</u>           | <u>(314)</u>              |

**Comparatives for movement in funds**

|                           | At 1/4/21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/22<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 130,529        | 16,645                           | 147,174            |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>130,529</u> | <u>16,645</u>                    | <u>147,174</u>     |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 152,335                    | (135,690)                  | 16,645                    |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>152,335</u>             | <u>(135,690)</u>           | <u>16,645</u>             |

**HOME FROM HOME (SCOTLAND) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**10. MOVEMENT IN FUNDS - continued**

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

|                           | At 1/4/21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/23<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 130,529        | 16,331                           | 146,860            |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>130,529</u> | <u>16,331</u>                    | <u>146,860</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 316,537                    | (300,206)                  | 16,331                    |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>316,537</u>             | <u>(300,206)</u>           | <u>16,331</u>             |

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.