

## **Made in Tain SCIO**

*Trustees' Report and Financial Statements*  
Year ended 31 March 2021

# Made in Tain SCIO

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# Made in Tain SCIO

## Report of the Trustees for the year ended 31 March 2021

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The Trustees are pleased to present their report together with the financial statements of the Charity for the year ended 31 March 2021.

### Status of Charity and Governing Document

Made in Tain (MIT) is a Scottish Charitable Incorporated Organisation (SCIO) and is governed by its constitution. It is registered with OSCR (SC043549).

### Aims and affiliation

Made In Tain is a small social enterprise and charity, whose objective is to promote social inclusion by providing opportunities for school leavers with support needs to gain experience of the workplace and to develop their skills and confidence. For most, the aim is to provide stepping stones to enable them to transition to college or employment. For others with more severe learning disabilities, we offer opportunities for meaningful work.

We work with young people who are furthest from the job market, due to any additional support need. Our geographical location, 30 miles north of the city of Inverness, is beautiful, but is also remote from the opportunities available in more urban areas. For those unable to transition smoothly from school to the workplace or further education, one negative impact of living in a rural setting can be social isolation, with detrimental effects on health and wellbeing. Made In Tain offers a supportive environment in which to develop skills for work and to be part of the local community.

To do this, we run a high street shop and a workshop where we produce candles, soaps, greetings cards, textile products and gift sets made by students.

### Our Agreed Outcomes and Activities for 2020-21

- Outcome 1: To adapt our business model to allow the Charity to survive the COVID-19 pandemic.
  - Activity 1: Trustees to identify all potential sources of Grant Income
  - Activity 2: Trustees to prepare & to submit grant bids.
  - Activity 3: Staff to adapt the premises to provide a COVID secure environment for future client activity.
- Outcome 2: To replace existing charity trustees who have chosen to retire.
  - Activity 1: Recruit current volunteers to step-up and become Trustees
  - Activity 2: Recruit new replacements from the local community
- Outcome 3: To adapt existing setting and our offering to clients and prepare re-opening post-COVID.
  - Activity 1: Liaise with schools over post-COVID school funded places
  - Activity 2: Liaise with NHS Highland over the Social Day Care Contract; with Highland Council over Activity Arrangements and advertise to identify potential clients accessing Self-Directed Support.
  - Activity 3: Provide flexible opportunities for students with severe learning difficulties, eg customised placements, outreach

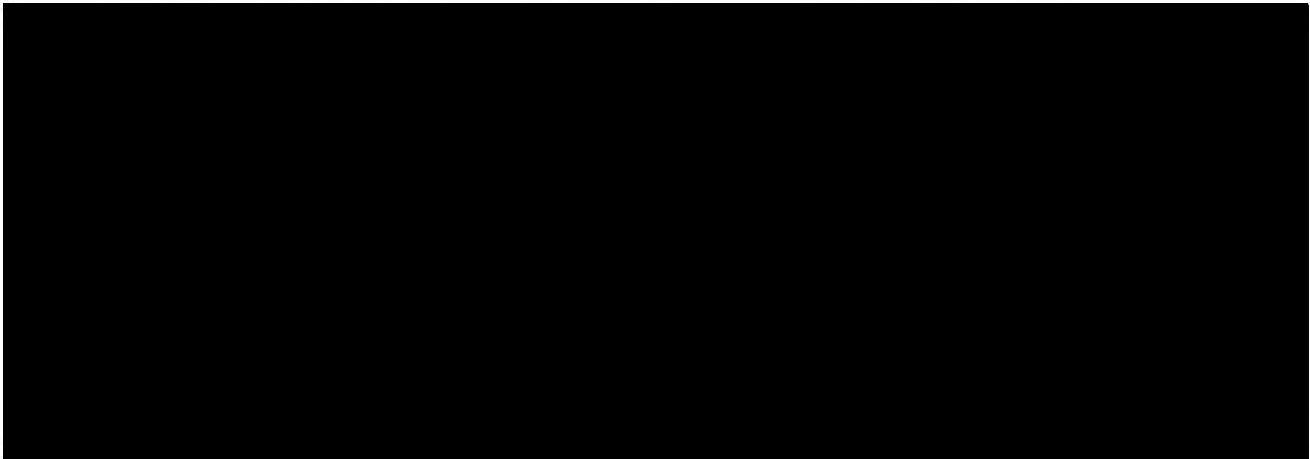
# Made in Tain SCIO

## Report of the Trustees for the year ended 31 March 2021

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### Trustees and Office Bearers

Trustees of the Charity also form the Board of the Charity. Charity Trustees are as follows:



Trustees are appointed by Member's vote or by appointment by the Board and are made conversant with the values and aims of the Charity and the day to day running of the Charity by existing Trustees. The Charity has one full-time employee, two part-time employees, some occasional staff who cover holidays and volunteers who open the shop on Saturdays, support students and teach skills.

### Achievements and Performance

#### Funding Overview

In 2020-21, MIT would have struggled to survive without external funding from grants. We do have reserves, and used these to cover the inevitable shortfall arising from the requirement to close our doors and stop working with our clients. Income streams from school pupils via Highland Council, from NHS Highland and from Self Directed Support (SDS) were all suspended during the year due to COVID-19. These income streams are required for Made in Tain's sustainability. We will look to re-commence the generation of earned income from helping our clients in 2021-22 (COVID permitting).

#### Progress Made Towards Outcomes

*Outcome 1: To adapt our business model to allow the Charity to survive the COVID-19 pandemic.*

Trustees were tasked with identifying possible sources of grant funding to sustain the charity in the most difficult of circumstances. They were further tasked with the preparation of grant applications. The Trustees, many of whom had no experience of grant applications, were up for the challenge and were remarkably successful in generating the income our Charity needed in order to survive. Staff were tasked with researching the requirements for re-opening after the Lockdown lifted and for preparing the premises to accept our clients back in. The organization has managed to survive and to re-open. Although not all of our client groups have returned and therefore not all our income streams have been restored we believe our organization is a going concern and it will continue to provide the care and concern our clients need along with the opportunities which come from the instruction we deliver.

# Made in Tain SCIO

## Report of the Trustees for the year ended 31 March 2021

### Achievements and Performance (cont'd) Progress made towards outcomes (cont'd)

The grant funding we were able to secure in year 2020/21 is shown in the table below:

Grant Secured	Purpose of Funding	Amount £
HMRC – Job Retention Scheme	Furlough Staff – Payroll Assistance	£25,130
ScotGov/Highland Council	Small Business Grant	£16,000
Tain & Dist. Development Trust	COVID Support Grant	£950
Highland Council	Ward COVID Support Grant	£1,500
	<b>Total Received to 31<sup>st</sup> March 2021</b>	<b>£43,580</b>

Just after the year end a further grant of £33,720 from “Adapt and Thrive” was received largely due to the efforts of the outgoing Chairperson Jane Marie MacGillivray.

The staff were furloughed for much of the year. After their return their focus has been on remodeling the premises to enable work to be undertaken to meet clients’ needs in a COVID-secure environment.

#### Outcome 2: To replace existing charity trustees who have chosen to retire.

All of the Charity’s founder Trustees chose to resign over the course of the last year. Their loss to the organisation is considerable, not just in knowledge, but also in experience and most importantly in the care, concern and compassion they showed in setting the organization up in the first place to look after those in need of our help and support. We thank each and every one of them for their sterling efforts, over many years.

New appointments were made all of whom worked hard to turn around the financial position of the organization. [REDACTED] who had been appointed as Chair worked tirelessly to identify sources of funding and was instrumental in securing the “Adapt and Thrive” grant money which we received just after the end of the Financial Year. [REDACTED] stepped down after securing the grant. We thank her for her efforts and we wish her and all the departing trustees well for the future.

#### Outcome 3: To adapt the existing setting and our offering to clients and prepare for re-opening post - COVID.

During the COVID pandemic staff have been furloughed and unavailable for work. In recent months the furlough element has reduced and staff have got back in touch with our client organisations and service users with a view to adapting our provision to be COVID compliant and Risk-Assessed.

Income streams from school pupils via Highland Council, from NHS Highland and from Self Directed Support (SDS) were all suspended during the year due to COVID-19. Since returning to work staff have redoubled their efforts to allow all of our previous clients to return. By doing so they hope to bring all of our income flows back onstream and to restore the Charity to financial sustainability. Efforts are ongoing at this stage with some clients back and able to benefit from our service. In some other cases however uncertainty remains as to when or if our clients will return. Our service is a very rare one north of Inverness and we will do everything we can to ensure it remains available to our clients and friends.

A range of new courses are in the process of being developed and rolled out to meet the revised requirements of client organisations. Work on these revisions is being funded by “Adapt and Thrive” which has proven very valuable in giving us the time and the capacity to make the changes needed.

# Made in Tain SCIO

## Report of the Trustees for the year ended 31 March 2021

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### Financial review

#### Results for the year

The financial statements for the year are set out in pages 6 to 9. The Receipts and Payments Account on page 8 shows an unrestricted General fund surplus for the year of £2,301 (2020: £10,027) and a Restricted fund surplus of £1,500 (2020: deficit of £14,787). Total carried forward funds amount to £33,278 (2020: £29,477).

#### Reserves policy

The Trustees are confident that the reserves will be sufficient to meet the Charity's needs as required.

### Reference and administrative details

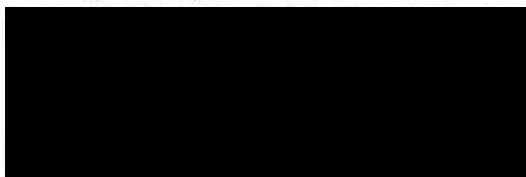
#### Principal address

24 Tower Street  
Tain  
Ross-shire  
IV19 1DY

#### Bankers

Bank of Scotland  
PO Box 1000  
BX2 1LB

Approved by the Board on 16th December 2021 and signed on its behalf by:



*Secretary*



# Made in Tain SCIO

## Report of the Independent Examiner to the Trustees for the year ended 31 March 2021

I report on the accounts of the Charity for the year ended 31 March 2021 which are set out on pages 6 to 9.

### Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity's Trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)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.

Innes & Partners Limited  
Chartered Certified Accountants

9 Ardross Street  
Inverness  
IV3 5NN

Date: 17/12/2021

# Made in Tain SCIO

## Receipts and Payments Account

For the year ended 31 March 2021

	General Fund	Restricted Fund	2021 Total	2020 Total
	£	£	£	£
<b>Receipts</b>				
<i>Legacies and donations:</i>				
Donations	2,888	-	2,888	935
Grants - HMRC Job Retention Scheme	25,130	-	25,130	-
Grants - Highland Council Small Business Grant	16,000	-	16,000	-
Grants - COVID Relief	950	1,500	2,450	-
Fees - NHS	632	-	632	10,931
Fees - Private	-	-	-	1,150
Grants - AA	-	-	-	26,150
TRA Employability	-	-	-	3,200
Other Income	5,316	-	5,316	-
<i>Shop activities:</i>				
Trading receipts	9,250	-	9,250	26,948
<i>Other Trading Activities:</i>				
Other Schools	-	-	-	490
<b>Total receipts</b>	<b>60,166</b>	<b>1,500</b>	<b>61,666</b>	<b>69,804</b>
<b>Payments</b>				
Salaries costs	41,304	-	41,304	43,263
Materials costs	858	-	858	10,606
Office costs	1,933	-	1,933	3,540
Rent and utilities	10,275	-	10,275	10,543
Garden project	554	-	554	4,000
Payroll fees	1,392	-	1,392	1,392
Governance costs	1,320	-	1,320	1,320
Petty Cash	229	-	229	(100)
<b>Total payments</b>	<b>57,865</b>	<b>-</b>	<b>57,865</b>	<b>74,564</b>
<b>Surplus for the year</b>	<b>2,301</b>	<b>1,500</b>	<b>3,801</b>	<b>(4,760)</b>
<b>Transfer Between Funds</b>	<b>56</b>	<b>(56)</b>	<b>-</b>	<b>-</b>
<b>Total funds brought forward</b>	<b>29,421</b>	<b>56</b>	<b>29,477</b>	<b>34,237</b>
<b>Closing fund balance</b>	<b>31,778</b>	<b>1,500</b>	<b>33,278</b>	<b>29,477</b>



# Made in Tain SCIO

## Statement of Balances

As at 31 March 2021

	Notes	2021			2020		
		£	£	£	£	£	£
		Opening balance	Surplus for year	Closing balance	Opening balance	Surplus for year	Closing balance
<b>Bank and cash balances</b>		29,477	3,801	33,278	34,237	(4,760)	29,477
<b>Represented by:</b>							
<i>Unrestricted funds</i>	3						
General				31,778			29,421
<i>Restricted funds</i>	4						
TSB Garden fund				-			56
Training fund				1,500			-
				33,278			29,477
<b>Statement of assets at 31 March 2021</b>							
Office equipment (at cost)				4,737			4,737
Stock				1,156			1,740
				5,893			6,477
<b>Statement of liabilities at 31 March 2021</b>							
Tax and NI due				530			353
Pension				82			68
Independent examination				1,320			1,320
HMRC				5,316			-
				7,248			1,741

The financial statements on pages 6 to 9 were approved by the Board on 16th December 2021 and signed on their behalf by the undernoted:

[Redacted Signature Area]

Trustee/Chair

Trustee/Treasurer

The notes on pages 8 to 9 form part of these financial statements.

# Made in Tain SCIO

## Notes to the Financial Statements for the year ended 31 March 2021

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### 1. Accounting policies

#### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Basis of financial statements

The financial statements have been prepared on a receipts and payments basis.

#### Receipts and Payments Account

For the purpose of the Receipts and Payments account as shown on page 6, funds are defined as follows:

**Unrestricted** funds comprise grants and other income received for the objects of the Charity without further specified purpose and are available as general funds.

**Restricted** funds comprise income which has been received for the objects of the Charity and specified for a restricted purpose within these objects by the donor.

# Made in Tain SCIO

## Notes to the financial statements

For the year ended 31 March 2021

### 2. Trustees remuneration

No Trustee received any remuneration or expenses in the year (2020: nil).

### 3. Related Party Transactions

During the year [REDACTED] employees, and children of Trustees [REDACTED] and [REDACTED] received remuneration of £1,023 (2020: £525) and £1,271 (2020: £nil) respectively.

### 3. Unrestricted funds

	Balance at 01.04.2020	Receipts	Payments	Transfers	Balance at 31.03.2021
	£	£	£	£	£
General fund	29,421	60,166	(57,865)	56	31,778
<b>Total unrestricted funds</b>	<b>29,421</b>	<b>60,166</b>	<b>(57,865)</b>	<b>56</b>	<b>31,778</b>

#### Explanation of funds

The *General fund* represents all income and expenditure relating to the primary focus activities of the

### 4. Restricted funds

	Balance at 01.04.2020	Receipts	Payments	Transfers	Balance at 31.03.2021
	£	£	£	£	£
TSB Garden fund	56	-	-	(56)	-
Training fund	-	1,500	-	-	1,500
<b>Total unrestricted funds</b>	<b>56</b>	<b>1,500</b>	<b>-</b>	<b>(56)</b>	<b>1,500</b>

#### Explanation of funds

The *TSB Garden fund* represents income received and expenditure incurred to develop the garden.

The *Training fund* represents a grant received for training and shop changes.

### 5. Fund Transfers

The garden project has been discontinued so remaining monies in the restricted fund at the year end have been transferred to the general fund.