

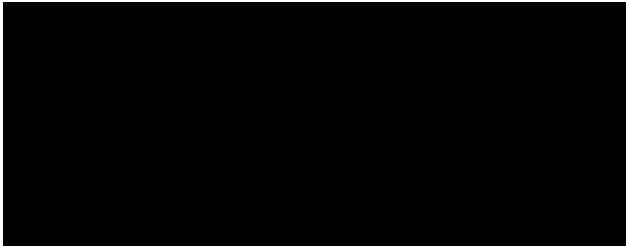
A SURE START FOR FAMILIES (EDINBURGH)
REPORT and FINANCIAL STATEMENTS
For the year ended 31 July 2024


CT:

A SURE START FOR FAMILIES (EDINBURGH)

LEGAL AND ADMINISTRATIVE INFORMATION

For the year ended 31 July 2024



Registered Office	Colinton Mains Community Centre 1 Firrhill Road Edinburgh EH13 9EJ
Independent Examiner	 Chiene + Tait LLP (Trading as CT) Chartered Accountants 61 Dublin Street Edinburgh EH3 6NL
Bankers	Clydesdale Bank 12 Bankhead Avenue Sighthill Edinburgh EH11 4HD
Charity Number	SC047555

A SURE START FOR FAMILIES (EDINBURGH)

TRUSTEES' REPORT

For the year ended 31 July 2024

The Trustees submit their report together with the financial statements for the year ended 31 July 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 published in October 2019.

Administrative Details

The reference and administrative details, including the names of the Trustees who held office during the period, are set out on page 1.

Structure, Governance and Management

The organisation is a Scottish Charitable Incorporated Organisation (SCIO), and as such there is no share capital. The charity was registered as a charity with OSCR on 4 July 2017.

The board of Trustees met four times a year.

The administration of day-to-day accounts is managed very effectively by Susan Christie.

Objectives and Activities

The principle objectives of the charity was to advance education by operating a pre-school for children who are too young to attend school and in particular are aged 0-3 years and live in Edinburgh. The Charity registered with OSCR on 4 July 2017 and commenced trading immediately.

Achievements and Performance

Our purpose is operating at the heart of our community, continuously developing our service to better meet needs and challenges facing families. As this landscape has shifted over the years, our mission to provide a service that is culturally relevant and socially impactful remains. We are extremely proud that with over 22 years since establishment, we remain the only voluntary sector agency in our community providing locally based support to families with children aged 0-3 years. Our values and principles that guide our operations and service provisions remain the same today as were originally identified at inception. With no means testing or costs associated with placements, we can ensure there are no barriers to accessing our services meaning it is open to all families within our locality.

During this year we have continued to engage with families from our local area providing support, guidance, nurture, and a safe space, together with opportunities to form positive and trusted relationships and develop peer friendships to over 100 families. We do this by providing a respite childcare provision of the highest quality and standards and dedicated outreach work that is tailored to fit the specific needs of our families. We consider ourselves to be active and involved in our community and able to recognize and respond quickly to the needs of those who would wish to use our provisions.

As the demand for our services grows across all our provisions, we are regularly tasked with meeting the challenges of ensuring our workforce, whom we recognize as including both paid staff and volunteers, remains fully supported and able to offer the highest standard of care. Our paid staff team has remained static this year which is a great benefit and has allowed for positive peer relationships to develop and grow. We have been fortunate in being able to access appropriate training and development opportunities this year. We currently have two staff undertaking SVQ qualifications, which, once completed, will see us with a fully qualified workforce.

A SURE START FOR FAMILIES (EDINBURGH)

TRUSTEES' REPORT *(continued)*

For the year ended 31 July 2024

Achievements and Performance (continued)

Unfortunately, within our volunteer community we have experienced a significant loss in numbers of those who are available, able, and willing to give their time to us. We have worked hard to replace and replenish our volunteer numbers and have held dedicated events over the course of the year in an effort to recruit suitable candidates. Unfortunately, this has not been as successful as we would have hoped. We recognise this will be an ongoing task as the demand for this provision continues to grow. Consideration is being given to the creation of a dedicated post to oversee and manage this element of the service as we firmly believe this would be of great benefit.

Financial Review

The results for the period are stated in the Statement of Financial Activities on page 7 of the accounts. The charity made a deficit of £57,578 (2023: £12,574).

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate exposure to the major risks.

The charity is winding up, and used their exit plan as listed below:

- The balance of funds currently held will be adequate to meet all pending financial liabilities incurred to date of proposed closure, being 31st March 2024.
- Spending will be limited to essential costs only during this period.
- It may be necessary to reimburse a small amount of money to the Healthy Snack Scheme as this has been remitted to 30th June 2024 and is currently being investigated.
- Staff salaries and all associated liabilities until 31st March 2024 are accounted for within the final grant payment received in January 2024.
- Staff redundancy payments will be met from the balance in the unrestricted funds.
- Any surplus of funds and/or resources will be transferred or donated.

Reserves Policy

Unrestricted reserves as of 31 July 2024 is £443 (2023: £58,021).

Principle Funding and Investment Policy

The main funding for the year ended 31 July 2024 was from:

City of Edinburgh Council

A SURE START FOR FAMILIES (EDINBURGH)

TRUSTEES' REPORT *(continued)*

For the year ended 31 July 2024

Trustees Responsibilities

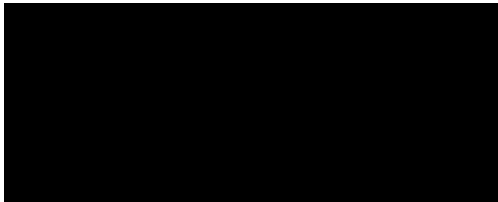
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP 2019 (FRS102).
- 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.
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BY ORDER OF THE BOARD



08 October 2024

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS AND MEMBERS OF
A SURE START FOR FAMILIES (EDINBURGH)

CT:

I report on the Financial Statements of the A Sure Start for Families (Edinburgh) for the year ended 31 July 2024 which are set out on pages 6 to 12.

This report is made to the Trustees of the A Sure Start for Families (Edinburgh), as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to prepare the Financial Statements on behalf of the trustees and to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees and members of the A Sure Start for Families (Edinburgh), as a body, for my work or for this report.

Respective responsibilities of Trustees and Independent Examiner

The Trustees are responsible for the preparation of the Financial Statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the Regulations).

The Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (as amended) (the Regulations) does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment Act 2005 (the Act) and to state whether particular matters have come to my attention.

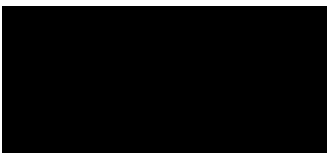
Basis of Independent Examiner's Statement

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

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 Act and Regulation 4 of the Regulations, and
 - to prepare the Financial Statements which accord with the accounting records and comply with Regulation 8 of the Regulations have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.



CT
Chartered Accountants and Independent Examiner
61 Dublin Street
Edinburgh
EH3 6NL

15 October 2024

A SURE START FOR FAMILIES (EDINBURGH)**STATEMENT of FINANCIAL ACTIVITIES**
(Incorporating Income and Expenditure Account)**For the year ended 31 July 2024**

	Note	2024 £	2023 £
Income and endowments from:			
Donations and grants	2	92,270	116,051
Charitable activities	3	7,708	-
Total income		<u>99,978</u>	<u>116,051</u>
Expenditure on:			
Charitable activities	4	157,756	128,799
Total expenditure		<u>157,756</u>	<u>128,799</u>
Net (expenditure)		<u>(57,778)</u>	<u>(12,748)</u>
Total funds brought forward		<u>58,021</u>	<u>70,769</u>
Total funds carried forward		<u>243</u>	<u>58,021</u>

All funds are unrestricted.

There are no recognised gains and losses in the period other than those included above.

The notes on page 8 to 12 form part of these financial statements.

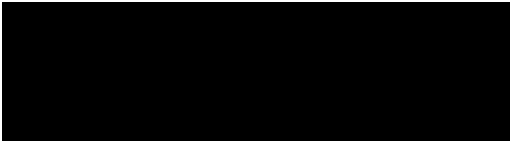
A SURE START FOR FAMILIES (EDINBURGH)

BALANCE SHEET

As at 31 July 2024

	Note	£	2024 £	£	2023 £
Current assets					
Debtors	7	298		329	
Cash in bank and in hand		2,307		61,158	
		<u>2,605</u>		<u>61,487</u>	
Creditors: amounts falling due within one year	8	2,362		3,466	
		<u> </u>		<u> </u>	
Net current assets			243		58,021
			<u> </u>		<u> </u>
Net assets			243		58,021
			<u>=====</u>		<u>=====</u>
Represented by:					
Unrestricted funds	9		243		58,021
			<u> </u>		<u> </u>
Total charity funds			243		58,021
			<u>=====</u>		<u>=====</u>

The Financial Statements were approved by the Trustees on...08 October 2024 and are signed on their behalf by:



Charity No: SC047555

A SURE START FOR FAMILIES (EDINBURGH)

NOTES to the FINANCIAL STATEMENTS

For the year ended 31 July 2024

1 Accounting policies

Basis of preparation

The financial statement has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their accounts in accordance to the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, together with Update Bulletin 1, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

A Sure Start for Families (Edinburgh) meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these financial statements.

Going Concern

The financial statements have been prepared on other than a going concern basis. The Trustees ceased trading in June and is in the process of being dissolved.

Income recognition

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

Expenditure recognition

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Trust to that expenditure. All expenditure is accounted for on an accruals basis and all expenses are allocated to the applicable expenditure headings. Irrecoverable VAT is charged to the Statement of Financial Activities as incurred.

Support costs have been differentiated between governance costs and other support costs. Governance costs include the costs of general governance of the charity as opposed to direct management inherent in meeting charitable objectives and are those costs associated with strategic, constitutional and statutory requirements.

Charitable activities

Charitable activities costs are those costs expended on meeting the charity's objectives and the governance costs.

Debtors

Debtors are recognised at the settlement amount due after any discount offered.

A SURE START FOR FAMILIES (EDINBURGH)

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 July 2024

1 Accounting policies (continued)

Liabilities

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

Taxation

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains when they are applied for charitable purposes.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Financial instruments

A financial asset or a financial liability are recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments consist of debtors, cash and creditors and are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Funds Structure

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the directors.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity.

2 Donations and legacies

	2024	2023
	£	£
Donations and grants		
<i>Grants</i>		
City of Edinburgh Council	86,805	115,740
Other Grants	2,847	-
<i>Donations</i>	2,612	300
<i>Other Income</i>	6	11
	<u>92,270</u>	<u>116,051</u>
	=====	=====

A SURE START FOR FAMILIES (EDINBURGH)**NOTES to the FINANCIAL STATEMENTS (continued)****For the year ended 31 July 2024****3 Income from Charitable activities**

	2024 £	2023 £
Charitable activities		
Administrative support	7,708	-
	<u>7,708</u>	<u>-</u>
	=====	=====

4 Charitable activities

	2024 £	2023 £
<u>Direct Costs</u>		
Gross Salaries	140,850	109,717
Service provision	1,704	5,069
Volunteer expenses	3,510	4,137
Registration and subscriptions	633	329
	<u>146,697</u>	<u>119,252</u>
<u>Support Costs</u>		
Property expenses	5,369	4,300
Telephone and stationery	1,699	1,666
Insurance	1,153	974
Training	-	360
Professional and payroll services	656	1,104
Governance costs (see note 4)	2,182	1,504
	<u>11,059</u>	<u>9,548</u>
	<u>157,756</u>	<u>128,800</u>
	=====	=====

4 Governance costs

	2024 £	2023 £
Independent Examiners Fees	<u>2,182</u>	<u>2,214</u>
	=====	=====

A SURE START FOR FAMILIES (EDINBURGH)**NOTES to the FINANCIAL STATEMENTS (continued)****For the year ended 31 July 2024****6 Staff costs**

	2024	2023
	£	£
Wages and salaries	135,868	105,145
Social security costs	2,991	2,502
Pension costs	1,991	2,069
	<u>140,850</u>	<u>109,716</u>

During the period, the charity employed on average 6 people (2023: 6).

During the year, all employees were formally made redundant. The policy for redundancies follows statutory redundancy provisions and cost the organisation £46,416.

No employee received remuneration of more than £60,000.

Trustees, who are key management personnel, received no remuneration or expenses from the Charity.

7 Debtors

	2024	2023
	£	£
Other debtors		
Prepayments and accrued income	<u>298</u>	<u>329</u>

8 Creditors: amounts falling due within one year

	2024	2023
	£	£
PAYE & NI	-	1,048
Other creditors	-	418
Accruals	2,162	2,000
	<u>2,162</u>	<u>3,466</u>

A SURE START FOR FAMILIES (EDINBURGH)
NOTES to the FINANCIAL STATEMENTS (continued)
For the year ended 31 July 2024

9 Analysis of net assets between unrestricted funds

2024 Analysis between funds	Total £
Net current assets	243 =====

2023 Analysis between unrestricted funds	Total £
Net current assets	58,021 =====

10 Capital commitments

As at 31 July 2024, the charity had no capital commitments (2023: £nil).

11 Taxation

The Charity has charitable status and is exempt from taxation.

12 Going concern

The Charity has now ceased its activity and is in the process of being wound up.