COMMUNITY HOUSE,
ALLOA

Where Everyone is Welcome

COMMUNITY HOUSE LIMITED

(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS

For the year ended 31st March 2026

OSCR
Scottish Charity Regulator
www.oscr.org.uk
Registered Charity
SC035942

Charity number : SC035942
Company number: SC268613

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Community House Limited
(A Company Limited by Guarantee)

Company Information

Board of Trustees	Mr William McGrouther Mr Steven Day Mr Sean Magee Mrs Anthea Coulter
Secretary	Mr William McGrouther
Scottish Charity Number:	SC035942
Company Number:	SC268613
Registered Office	23 Maree Court Alloa FK10 1QE
Accountants:	S & W Partners (Scotland) Limited Business Advisors and Accountants Wallace House Maxwell Place Stirling FK8 1JU
Bankers:	Bank of Scotland 21 Mar Street Alloa FK10 1HR

Report of the Board of Trustees (incorporating a directors' report)

For the year ended 31st March 2026

The Trustees are pleased to present their annual directors' report for the year ended 31st March 2026 which are prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The charity's Trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. 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).

Structure, Governance and Management
Governing Documentation
The Charity will now operate, as before in Alloa South and East and also in other surrounding areas of deprivation with the following purposes:

(a) the relief of those in need by reason of age, ill-health, disability, financial hardship or another disadvantage,
(b) the prevention or relief of poverty,
(c) the advancement of citizenship or community development.

As the Memorandum and Articles was adopted at an Extraordinary General Meeting on 28th March 2024, the Trustees report no change this year.

Community House operates a range of services that meets the needs of the community including:
- for children, young people and adults - activities include after school and holiday provisions;
- for adults with additional support needs - the charity provides a social and craft session called Helping Hands once a week;
- for families - there is additional services provided including a family outreach service, financial support service in partnership with Social Security Scotland, uniform bank, toy drive, furniture home support, emergency help, Christmas support and a new piloted wellbeing support service provided in partnership with FDAMH;
- for new families – a perinatal service call *Baby Steps* was started, funded by the Child Wellbeing Partnership, through Clackmannanshire Council.

Community House's vision continues to foster a safer, stronger and more cohesive community, with opportunities for self-development and growth, being accessible by a wide range of the community

Financial Governance
The board is reporting a loss in the year ending 31st March 2026. The income was £166,147 (2025- £283,825) and the expenditure was £196,136 (2025 – £211,101). The reserves were made up of unrestricted reserves of £108,927 (2025 – £87,060) and restricted reserves of £24,696 (2025 – £76,552).
Although the board is disappointed to have made a loss during the year, it was part of a planned programme of engagement with funders and associated timings on those funds being agreed and a shift to reduced expenditures in the coming financial year.

The board is delighted to report that the Child Wellbeing Partnership funding has been confirmed for 2026/27 by Scottish Government and Clackmannanshire Council. The impact on improving the welfare of families and reducing poverty has been shown by the pilot years of the service. Community House received part funding from National Lottery Community Fund within the financial year and Robertson Trust. The board is also delighted to report that the Robertson Trust, has confirmed in July 2026 it will continue to fund the charity for a further three years at a slightly higher level. Extended funding has also been provided by the Whole Family Wellbeing Fund provided by Clackmannanshire Council via the Family Support Collaborative and distributed by CTSI, towards the outreach work carried out by the charity which is carried over into the next financial year. This work plays a key role in reducing the number of families on the edge of care.

The board took the decision at the AGM in November 2025 that the restricted fund, named Building Fund would be best used for the delivery of services in this financial year. The funds are reported to be from a donation from the closure of a church over twenty years ago in the area, hence the name, but there is no associated documentation. In light of this the board has reviewed that the fund is best used for ensuring the continuation of critical services delivered by Community Houe that align with the church's original involvement with the establishment of Community House, which was to alleviate poverty in Alloa South and East at a time of huge upheaval and closure of many industries in the town in the late 1980s-1990s. Training costs have also been put against the Clackmannanshire Council's restricted fund for that purpose.

Report of the Board of Trustees (cont.)

For the year ended 31st March 2026

Financial Governance (cont.)
The board would like to recognise the significant donation and contribution made by Nicola Wright, a parent using the services of the charity, and her associated friends and supporters who fundraised towards the work of Community House by completing the Three Peaks' Challenge.

Management
The membership of the Management Committee changed in 2025/2026
The Directors serving at the end of March 2026 were:

Mr Steven Day	Chairperson (appointed 25th November 2025)
Mr William McGrouther	Company Secretary
Ms Anthea Coulter	Trustee

Other changes in directors holding office are as follows:
Mr Christoper White (resigned 25th November 2025)

Mr Sean Magee was appointed a director after 31st March 2026 but prior to the date of this report
Mrs Valerie Rose ceased to be a director after 31st March 2026 but prior to the date of this report

The membership of the Management Committee has changed over the year with the relocation to Canada of one of its longest-serving trustees, Christopher White. In addition, Valerie Rose who has served on the board since its founding years has retired from the board. The board wishes to recognise within this report, their significant roles over many years and their dedication to the work of the charity.
The Board has been joined by Steven Day, who has extensive experience in risk management as a quality assurance manager and is also currently a board member at Homestart Clackmannanshire. Steven has taken over the role as Chairperson.
The board has also recently welcomed Sean Magee who is a local businessman and will be bringing local knowledge and business development experience to the board. William McGrouther (Company Secretary) and Anthea Coulter remain as trustees.

Appointment of Trustees
The structure of the company consists of the Directors being the only Members of the company and they comprise the Board.
Prospective directors must demonstrate via the application and vetting processes that they are aligned to the charitable objectives. Since the legal changes brought in by Disclosure Scotland in April 2025, all trustees of a children's charity must complete a PVG.

The maximum number of directors is nine (9) and the minimum number is three (3) of whom a maximum of three (3) can be co-opted.
Co-opted directors are appointed by the elected trustees.

Directors are provided with an induction session and accompanying Governance Policies which include:
- The organisations and its aims and objectives
- Responsibilities of being a trustee - this can include a training session by the local Third Sector Interfaces.
- OSCR trustee guidelines.
- Company director responsibilities.

Trustees Meetings
Directors' meetings are held every six to eight weeks.
An AGM is held once a year.

Staff
- Chief Officer
- 1 Service Manager (In-house)
- 1 Service Manger (Family Outreach)
- 2 Practitioners
- 1 Domestic
- Volunteers

The board is delighted that Kelly Hunter joined Community House with a wealth of experience in March 2026 and will lead the development of all in-house services as well as managing the after school and Helping Hands services.
There are 4 volunteers who support us with the after school and holiday sessions and with our Helping Hands group.

Community House Limited
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Report of the Board of Trustees (cont.)

For the year ended 31st March 2026

Achievements and performance:

The Board is delighted to report the continued provision of a wide range of well-used services. The Community House team continue to offer support to the whole community, building trusting and maintaining positive relationships with those they work with and their families. The open-door policy enables people to seek support locally when they need it. The team is known to the local families, over generations which reduces any stigma associated with accessing services and it is a welcoming, comfortable, friendly, and safe environment for people to visit.

Community House is based within the Mar Policies area of Alloa however in addition it now provides its services to families and people across Clackmannanshire where children and families can connect. At the heart of an area of high deprivation, Community House and its programmes offer a real chance for intergenerational engagement in a safe, inclusive, welcoming space where people are valued and heard. Over the last year, the charity has continued to improve and develop its base and now offers an accessible indoor and outdoor space, with the additional funding over the last year used for the garden areas provided through Foundation Scotland, where families can come together.

Community House is a place where voices are heard, and opportunities are provided to reduce isolation, and the impact of poverty on families with access to support, products and signposting to the services people need most.

The services provided are:

Child Wellbeing Partnership: After School and Holiday provision for Families
The Board is delighted to have continued to be a key partner with Clackmannanshire Council and the Scottish Government in the delivery of the Child Wellbeing Partnership a referral-based, after-school childcare and holiday service. This has been successful in reaching and supporting 47 families and 68 children. The Child Wellbeing Partnership is part of the national government's strategy to tackle child poverty through what is now being called Fairer Future Partnerships. Clackmannanshire has been an early adopter and pilot area.

The children who attend the service come mainly from Park Primary and St Mungo's Primary School but can also come from other parts of Clackmannanshire.

School holiday sessions are delivered on weekdays providing children with the structure, routine, and consistency which is often difficult for families to maintain in the school holidays. Like the after school provision, a healthy, nutritional meal, providing the child's recommended 5 a day fruit is provided as well as a variety of activities and outings are on offer to support learning, social interactions, and peer friendships in a safe environment. Children are consulted about what activities, trips, or guest visitors they wish to attend and are involved in the planning of the sessions.

The team work collaboratively with social work, health, education, and other relevant professionals in consultation with the primary care giver which is imperative to ensure that there is a greater understanding of the children's needs and the family support that may be required. The Child Wellbeing Partnership used Community House in the latter part of the year to enable the Community Engagement Coordinator to facilitate pre-employment sessions with families based in the area. Helping families return to work or training is a key part of the Fairer Future Partnerships' child poverty strategy to tackle long term poverty.
The recent surveying of parents/carers and children by Clackmannanshire Council showed above average scores from both parents and children. For parents this included scores covering having time to recharge, feeling supported, feeling confident and feeling relaxed. Community House scored 7.0 with an average service score of 5.68 (across providers in Clackmannanshire). For children the score covered physical activity, eating healthy food, spending time with other children, trying new things, learning new things and feeling confident with an overall score of 7.33 against service average of 7.1.

The Trustees continue to be pleased to see that Community House is meeting the needs of parents/carers and children.

Helping Hands – Group for Adults with Additional Support Needs.
Helping Hands continues to offer support to 5 people with additional support needs. They socialise together, gain new skills, and try things they previously found to be challenging. This is testament to the comfort and safety they feel within the group and work the team do on a weekly basis to offer new experiences to the attendees.

The board is keen to see this service and type of work develop further within the premises, with the experience to draw on from the Chief Officer. She continues to reach out to providers and social work to increase awareness and offer this opportunity to more people.

Community House Limited
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Report of the Board of Trustees (cont.)

For the year ended 31st March 2026

Baby Steps and Family Outreach Service Supports Families in crisis.
The board is delighted to report the continued extension of the outreach service to families to include the Baby Steps pilot for families across Clackmannanshire with children under 1 year old. Together these combined services provided a comprehensive range of support, including crisis response, emotional assistance, and both planning and structural guidance for families.

This includes promoting positive parenting, building confidence, and offering practical support within the home. The flexibility in delivery allows staff to respond and adapt support to assist with financial and budgeting guidance, and signposting families to additional resources to ensure they receive the help they need. The team also works closely with multi-agency partners to achieve the desired outcomes for families.

Twenty-seven percent of children attending Community House currently have an integrated plan involving both social work and education. This service continues to play a key role in reducing the need for statutory interventions, and encouragingly, the proportion of children requiring such plans has decreased over the last year, Community House have been instrumental in supporting the achievement of this.

Emergency support has been provided to several families over the past year, offering after-school places as well as delivering intensive community-based support and help with sourcing essential items and signposting to appropriate services. The outreach service has also been utilised by health professionals and third-sector organisations to support families they are working with, resulting in additional families benefitting from this extended provision.
Currently the service is supporting 8 families referred through the Early Intervention Screening Group and Education.

Key Achievements

- Increase of 10 families to 47 and 25 new children to 68 children received free childcare service with nutritious meals alongside learning and growth activities. This service is offered across Clackmannanshire under the service name of the Child Wellbeing Partnership.
- 47 families used the holiday sessions which offer a wide range of activities and trips.
- Families and children using the service scored above average (against all providers) for both parents and carers and children.
- The family outreach support services is currently working with 8 families.
- A pilot Baby Steps service was run in partnership with Child Wellbeing Partnership. Since April 2026, it was identified there was a need for support to remain in place longer than a child's first birthday. In response to this need the charity has now developed the three-tier outreach service to focus on different stages of a child's live and needs: baby steps, building bonds and strong routes.
- New volunteer programme has successfully recruited 4 volunteers to support after-school sessions.
- Wellbeing Family service - development underway of a new partnership with FDAMH to support the local families to access mental health support services which has been evidenced there is a need. FDAMH has offered two free places on an accredited Mental Health course to the Chief Officer and one other staff member.
- Building relationships with the third sector organisations continues to grow and impact the wider community with Circle, Homestart Clackmannanshire, Social Security Scotland renting space to facilitate their sessions from Community House.
- Involvement in the Family Support Collaborative enables the charity to continue to build links within the local area, provided us with a clearer understanding of what is available to local children and families and begin to explore collaborative projects. Some of the Family Support Collaborative members welcomed Anas Sarwar to Community House in April 2026 to hear about the issues currently facing families.
- Open Day in May 2025 brought local and national politicians, councillors, board members, partner organisations, and local government officers together. The was an opportunity to connect and highlight the difference being made to the life of the community including local children and families.
- Chief Officer completed her PDA in Childhood Practice Leadership and Management to allow the service to provide longer childcare sessions and be registered with SSSC if required. The board wish to recognise and pass on our thanks to the Chief Officer for this significant achievement.

Reserves policy

Community House aims at holding unrestricted reserves of three months' operating budget. At the end of March 2026, the reserves level provides the comfort that the board is seeking. The directors remain committed to maintaining unrestricted reserves at the level required. The board reviewed its Reserves Policy and its risk register during the year.

Plans for the Future
The Board and staff will be working towards the improvement of the facility and taking a strategic review of services to meet the evolving and challenging needs of local families across Clackmannanshire in line with the purposes. These include:

- Extend outreach service to other parts of Clackmannanshire in conjunction with partners and play key role in the new Family Support Collaborative. The Collaborative continues to reduce the number of children in care and increase the number of children cared for in community settings.
- Build up greater knowledge and evidence of need around mental health and wellbeing of parents and children to develop a new type of service in partnership with FDAMH.
- Continue to explore youth services provision for transition-aged children with other local partners.
- Develop stronger relationships with adult social work to promote and explore development opportunities of the Helping Hands provision.
- Develop new services, co-produced with local families and carry out in-depth research with families to understand the impact of the work of Community House more clearly.
- Continue with the development of next phase of the garden development for greater outdoor learning opportunities.

Report of the Board of Trustees (cont.)

For the year ended 31st March 2026

Statement of Trustee's responsibilities (continued)

The trustees are responsible for preparing the Trustees' Annual 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 trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charity and of the incoming resources and applications of resources of the charity for that period. 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;

- Make judgements and estimates that are reasonable and prudent;

- State whether applicable 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 business.

The trustees 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 trustees are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the Board of Trustees on 24/09/26 and signed on its behalf by

SEAN PETER MAGEE
Trustee

(Signature) .....

Independent Examiner's Report to the Board of Trustees of

Community House Limited
(A Company Limited by Guarantee)

For the year ended 31st March 2026

I report on the financial statements of the charity for the year ended 31st March 2026 which are set out on pages 10 to 20.

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 Companies Act 2006, Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation [10(1) (a) to (c)] of the Accounts Regulations 2006 does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 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. 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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In 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:
a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
b) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;
have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Craig Hunter

Name: Craig Hunter
Relevant Professional Qualification: Chartered Accountant
On behalf of S & W Partners (Scotland) Limited
Wallace House
Maxwell Place
Stirling
FK8 1JU

24/09/2026

Date

Community House Limited
(A Company Limited by Guarantee)
Statement of Financial Activities Incorporating an Income and Expenditure Account

For the year ended 31st March 2026

	Note	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Income and endowments from:	3				
Incoming resources from generated funds					
Donations and legacies		134,647	21,000	155,647	278,825
Other income		10,500	-	10,500	5,000
Total income and endowments		145,147	21,000	166,147	283,825
Expenditure on:	4				
Charitable activities		123,280	72,856	196,136	211,101
Total resources expended		123,280	72,856	196,136	211,101
Net incoming/(outgoing) resources		21,867	(51,856)	(29,989)	72,724
Net movement in funds		21,867	(51,856)	(29,989)	72,724
Fund balance at 1st April 2025		87,060	76,552	163,612	90,888
Fund balance at 31st March 2026		108,927	24,696	133,623	163,612

The notes on pages 12-20 form part of these accounts.

Community House Limited
(A Company Limited by Guarantee)
Company Number SC268613
Balance Sheet

As at 31st March 2026

	Note	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Fixed assets					
Tangible assets	9	1,313	1,137	2,450	3,489
Current assets					
Debtors	10	483	-	483	208
Cash at bank and in hand		113,328	23,559	136,887	166,224
Total current assets		113,811	23,559	137,370	166,432
Liabilities					
Creditors: amounts falling due within one year	11	6,197	-	6,197	6,309
Net current assets		107,614	23,559	131,173	160,123
Total assets less current liabilities		108,927	24,696	133,623	163,612
Funds of the Charity					
Unrestricted income funds		108,927	-	108,927	87,060
Restricted income funds		-	24,696	24,696	76,552
Total Charity Funds	15	108,927	24,696	133,623	163,612

The notes on pages 12-20 form part of these accounts.

Community House Limited
(A Company Limited by Guarantee)
Company Number SC268613

Balance Sheet

As at 31st March 2026

The Board of Trustees:

1. Confirm that for the year ended 31st March 2026 the company was entitled to the exemption under sub section (1) of section 477 of the Companies Act 2006

2. Confirm that no notice requiring an audit had been deposited under section 476 of the Companies Act 2006 in relation to the financial statements for the financial period; and

3. Acknowledge their responsibility for:

a) Ensuring that the company keeps accounting records which comply with section 386 and section 387 of the Companies Act 2006; and

b) Preparing financial statements which give a true and fair view of the state of the company as at the end of the financial period in accordance with the requirements of section 396 Companies Act 2006, relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees and signed on its behalf:

SEAN PETER MAGEE
Trustee

Signature

24/09/26
Date

STEVEN DAY
Trustee

Signature

24/9/26
Date

Community House Limited
(A Company Limited by Guarantee)
Notes to the Financial Statements
For the year ended 31st March 2026

1. Basis of Preparation

a. Basis of Accounting

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 notes to these accounts
The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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 (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

The presentation currency of the financial statements is the Pound Sterling (£).

b. Going concern

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment.
They have considered the changing landscape of funding for small charities and have undertaken a strategic review to mitigate the risk of changing funding streams. Based on these assessments, and the current resources available, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

The charity has received notification that the Child Wellbeing Partnership funding has been confirmed for 2026/27 by Scottish Government and Clackmannanshire Council. Partnership services. This now provides the majority of funding for the services run by Community House. The board is also delighted to report that the Robertson Trust, has confirmed in July 2026 it will continue to fund the charity for a further three years at a slightly higher level. Extended funding has also been provided by the Whole Family Wellbeing Fund provided by Clackmannanshire Council via the Family Support Collaborative and distributed by CTSI, towards the outreach work carried out by the charity which is carried over into the next financial year.

c. Public benefit entity
Community House Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2. Accounting Policies

Incoming resources
These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; the Trustees are probably they will receive the resources and the monetary value can be measured with sufficient reliability.
Where incoming resources have related expenditure (as with fundraising) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

The value of any voluntary help is not included in the accounts but is described in the Board of Trustees Annual Report.

Investment income is included in the accounts when receivable.

Resources expended
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs include the cost of preparation and examination of Statutory Accounts, the costs of Trustee meetings and cost of any legal advice to the Trustees on governance or constitutional matters.

Unrestricted Funds
Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

2. Accounting Policies -Cont'd

Restricted Funds
Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Assets and depreciation
Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year. They are valued at cost or a reasonable value on receipt.
Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life on the following bases:

Fixtures & Fittings	25% per annum reducing balance method

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carry amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

Financial instruments
The Charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, and loans to related parties

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically other debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in the case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of comprehensive income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

Operating leases
Rentals applicable to operating leases where substantially all of the risks and benefits of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to profit or loss in the period to which they relate.

Community House Limited
(A Company Limited by Guarantee)
Notes to the Financial Statements
For the year ended 31st March 2026

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
3. Analysis of Incoming Resources				
Donations and legacies				
Appeals and donations	4,647	-	4,647	2,365
Clackmannanshire Council	130,000	-	130,000	169,380
Robertson Trust	-	-	-	15,000
Whole Family Wellbeing Fund	-	21,000	21,000	15,680
DWP Kickstart	-	-	-	1,400
Scottish Government	-	-	-	-
National Lottery	-	-	-	75,000
	134,647	21,000	155,647	278,825
Other Income				
Bank Interest	-	-	-	-
Employment allowance	10,500	-	10,500	5,000
	10,500	-	10,500	5,000

4. Analysis of expenditure on charitable activities		Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Charitable activities					
Healthy eating		9,577	-	9,577	8,148
Outings		-	-	-	1,742
Arts and crafts		1,774		1,774	2,633
Other programme costs		1,548	-	1,548	407
Wages and salaries	6	51,985	70,953	122,938	139,650
Employer's National Insurance	6	14,318	-	14,318	11,586
Employer's pension	6	5,210	-	5,210	5,780
Staff training and recruitment		-	1,304	1,304	1,247
Travel		-	-	-	16
Rent		5,684	-	5,684	5,684
Rates, heat and light		10,278	-	10,278	2,499
Insurance		3,079	-	3,079	3,200
Cleaning		753	-	753	561
Telephone and internet		4,164	-	4,164	4,587
Stationery		535	-	535	56
Computerisation		2,095	-	2,095	1,856
Repairs and renewals		3,659	221	3,880	11,432
Professional fees		2,069	-	2,069	3,309
Depreciation	9	442	378	820	1,178
Loss on sale of fixed assets		219	-	219	-
Bank charges		228	-	228	425
Subscriptions		300	-	300	300
Governance costs	5	5,363	-	5,363	4,805
		123,280	72,856	196,136	211,101

5. Governance costs

Accountancy fees	5,363	-	5,363	4,805

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
6. Paid Employees				
Staff Costs				
Gross wages, salaries and benefits in kind	51,985	70,953	122,938	139,650
Employer's National Insurance costs	14,318	-	14,318	11,586
Employer's Pension costs	5,210	-	5,210	5,780
	71,513	70,953	142,466	157,016

No employees received total emoluments of more than £60000. (2025: nil)

Average number of full-time equivalent employees in the year

Management and administration	1.0	1.0
Charitable Activities	3.0	3.0
	4.0	4.0

7. Taxation

The company is registered as a charity and is therefore exempt from taxation on its charitable activities.

8. Comparatives for the statement of financial activities

	Unrestricted funds £	Restricted funds £	Total Funds £
Income and endowments from:			
Incoming resources from generated funds			
Donations and legacies	186,745	92,080	278,825
Other income	5,000	-	5,000
Total income and endowments	191,745	92,080	283,825
Expenditure on:			
Charitable activities	141,094	70,007	211,101
Total resources expended	141,094	70,007	211,101
Net incoming resources	50,651	22,073	72,724
Net movement in funds	50,651	22,073	72,724
Total funds brought forward	36,409	54,479	90,888
Total funds carried forward	87,060	76,552	163,612

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9. Tangible Fixed Assets

	Fixtures and fittings Unrestricted Funds £	Fixtures and fittings Restricted Funds £	Total £
Cost			
As at 1st April 2025	9,778	3,588	13,366
Additions	-	-	-
Disposals	(1170)	-	(1170)
As at 31st March 2026	8,608	3,588	12,196
Depreciation			
As at 1st April 2025	7,804	2,073	9,877
Charge for year	442	378	820
On disposals	(951)	-	(951)
As at 31st March 2026	7,295	2,451	9,746
Net book value			
As at 31st March 2026	1,313	1,137	2,450
As at 31st March 2025	1,974	1,515	3,489

10. Debtors	**Unrestricted Funds £**	**Restricted Funds £**	**Total 2026 £**	**Total 2025 £**
Other debtors	483	-	483	208

11. Creditors : amounts falling due within one year

Trade creditors	176	-	176	347
Accruals and deferred income	2,898	-	2,898	2,795
Other creditors	3,123	-	3,123	3,167
	6,197	-	6,197	6,309

12. Payments to Independent Examiner

Charges for services provided by the independent examiner were as follows:

Examination of the Accounts	410	-	410	390
Other Services	4,953	-	4,953	4,415
	5,363	-	5,363	4,805

13. Trustee Remuneration and Related Party Transactions

No remuneration was paid to the trustees during the year (2025:Nil).
No expenses were reimbursed to the trustees during the year (2025: Nil).
The Charity's insurance policy includes trustees' indemnity insurance cover for all its trustees.
No amount has been donated by the trustees in the year (2025: Nil).
There were no other payments to trustees or connected persons except shown in this note.

14. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
Fixed assets	1,313	1,137	2,450	3,489
Current assets	113,811	23,559	137,370	166,432
Current Liabilities	(6,197)	-	(6,197)	(6,309)
	108,927	24,696	133,623	163,612

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	1,974	1,515	3,489	4,667
Current assets	88,228	78,204	166,432	110,383
Current Liabilities	(3,142)	(3,167)	(6,309)	(24,162)
	87,060	76,552	163,612	90,888

15. Analysis of funds

	Fund Brought fwd £	**Incoming Resources £**	**Outgoing Resources £**	**Fund carried fwd £**
General Funds				
Unrestricted income fund	18,220	4,647	1,656	21,211
Clackmannanshire Council	45,393	140,500	98,177	87,716
Robertson Trust	23,447	-	23,447	-
	87,060	145,147	123,280	108,927
Restricted Funds				
Building fund	24,208	-	24,208	-
Whole Family Wellbeing Fund	15,680	21,000	15,680	21,000
Scottish Government	7,737	-	7,737	-
National Lottery	23,927	-	23,927	-
Clackmannanshire Council - For training	5,000	-	1,304	3,696
Total restricted funds	76,552	21,000	72,856	24,696

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16. Members' liability

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

17. Unrestricted Fund

Unrestricted income fund
This fund contributes towards the overheads of Community House.

Clackmannanshire Council
This fund contributes towards the overheads of Community House to assist with the provision of after school children's services to the Bowmar area of Alloa.

Robertson Trust
This funds various overheads related to the running of Community House.

18. Restricted Funds

Building fund
This funds charity overheads not covered by direct project costs.

Whole Family Wellbeing Fund
This fund is to support family outreach.

Scottish Government
This fund is to enable community house to provide after school childcare.

National Lottery
This fund is to help pay for the wages of the staff members.

Clackmannanshire Council - For training
This fund is to help pay for training for the staff members.

19. Leases
Included within expenditure on charitable activities are operating lease rental charges for premises totalling £5,684.
At the year end Community House had the following future commitments under non-cancellable operating leases:

	2026 Total £	2025 Total £
Within one year	5,684	5,684
Between one and five years	17,052	22,736
More than five years	-	-
	22,736	28,420