COMPANY REGISTRATION NUMBER: SC280849
CHARITY REGISTRATION NUMBER: SC006806

Home-Start Dunfermline

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2026

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PATERSON BOYD & CO
CHARTERED CERTIFIED ACCOUNTANTS

Home-Start Dunfermline

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2026

Home-Start Dunfermline

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2026

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2026.

Reference and administrative details

Registered charity name	Home-Start Dunfermline	
Charity registration number	SC006806	
Company registration number	SC280849	
Principal office and registered office	41 Bruce Street Dunfermline Fife KY12 7AG	
The trustees	Leona Doherty (Chair)	
	Andrew Guy Trumper (Treasurer)	
	Pauline Miller	
	Kirstyn Naples	
	Heather Bett	(Appointed 24 June 2025)
	James Schofield	(Appointed 24 June 2025)
	Caitlin McPherson	(Appointed 17 February 2026)
	James Hutton	(Appointed 28 April 2026)
	Louise Miller (Treasurer)	(Resigned 22 April 2025)
	Natalie Jayne Gilliland-Paterson	(Resigned 28 October 2025)
	Elizabeth Grace Sedley	(Resigned 22 April 2025)
	Anna Matthews	(Resigned 24 June 2025)
Company secretary	Lesley-Ann Chessor	
Independent examiner	Craig Wallace B.Acc.(Hons), F.C.C.A. 18 North Street Glenrothes Fife KY7 5NA	

Structure, governance and management

Governing Document
Home-Start is a company limited by guarantee having no share capital. It was incorporated in 2005 and is governed by the terms of its Memorandum and Articles of Association. The charity is recognised as such by the Office of the Scottish Charity Regulator (OSCR) and HM Revenue & Customs and its Scottish Charity number is SC006806.

Recruitment and Appointment of Management Committee
The affairs of Home-Start Dunfermline are managed by a Board of Charity Trustees consisting of not less than 3 and not more 12 individuals. Trustees are appointed by the membership at the AGM for up to 3 years and can stand for re-election. The services and activities are delivered by a staff team led by the Scheme Manager.

Risk Review

Procedures and systems are in place to ensure the charity is not exposed to any major risks. The charity is aware of the risks to external funding.

Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects to ensure a consistent quality for all operational aspects of the charity. These procedures are reviewed on a periodic basis to ensure that they still meet the needs of the charity.

Objectives and activities

The objective of Home-Start Dunfermline is to offer support, friendship and practical help to parents with young children within Dunfermline and the South West Fife villages. Home-Start Dunfermline aims to:

- Offer support, friendship and practical assistance by visiting families and providing one on one support in their own homes;
- Reassure parents that difficulties in bringing up children are not unusual and encourage enjoyment in family life;
- Develop a relationship with each family to allow flexible, needs led support unique to each family;
- Encourage parents' strengths and emotional wellbeing for the ultimate benefit of their children;
- Encourage families to widen their network of sustainable support in their own community.

The charity is affiliated to Home-Start UK, and abides by their code of practice.

Achievements and performance

Services
Home-Start Dunfermline continued to offer support to families in Dunfermline and the South West Fife area who are referred into the Scheme with at least one child under the age of 5. Families who are referred are offered an initial visit with one of our Co-ordinators to discuss support needs and what can be offered by our service. The core support continues to be offered through 1:1 Home-Visiting support by fully trained supported Volunteers. Additional support that Home-Start Dunfermline provides is a weekly family group at the Dell Farquharson Community Centre, with weekly Bookbug and craft sessions (delivered by trained staff) and regular Baby Massage courses for parents with children 6 weeks to 1 year old. Our weekly Baby Group for new parents and carers with babies runs on a Thursday at Dell Farquharson Centre alongside the Family Group session. We continue to provide a 'Stay and Play' in partnership with Treetops Nurture Centre and an adult only Time4U group. We have also facilitated a Mellow Dad's Parenting Group.

The groups continued to run through school holiday periods (excluding Christmas). We enjoyed trips and outings during the summer months which included 3 local trips, a family trip to Little World of Play and one whole family away day to Craigtoun Country Park.

Statistics
- 64 new referrals were received in total this year;
- 11 completed Infant Massage;
- 82 families were supported in total during the year;
- Of these parents, 35 were self-referrals, 33 came from Health Visitors, 3 from Social Work, 1 from Education, and the remaining were referred from various other sources;
- Of the new referrals, 13% were aged 16-24, 71% were aged 25-40, 14% were aged over 40;
- 78% were White Scottish, the rest were from minority ethnic backgrounds;
- 149 children under 16 were supported in total, with 110 of these being children 5 and under;
- 14 families were given 1:1 volunteer support;
- 12 families were given 1:1 paid worker support;
- 78 families were supported through group work activities, including Baby Group, Family Group sessions, Infant Massage, Adult only Time4U and Partnership Outreach work with Treetops Nursery in Rosyth. Most families came to a mixture of all of these activities.

Volunteers
We have had 16 volunteers work with us in total this year, including 5 new volunteers completing the Volunteer Preparation course in the period. We currently have 8 active and committed Trustees.

Profile and Partnership
Home-Start Dunfermline is actively engaged in the Voluntary Sector Children's Services Forum (facilitated by Fife Voluntary Action), the Early Year's Collective (a networking group consisting of Home-Starts in Fife, Gingerbread and The Cottage) and the Dunfermline and South West Fife Under Three's Provision Referral Panel (facilitated by colleagues in Early Years) and the Early Years Network in Dunfermline and South West Fife. Home-Start Dunfermline has delivered in partnership with Treetops Family Nurture Centre, Fife Council Early Help and Support Team, Fife Gingerbread and Smart Play Network

Achievements and performance *(continued)*

We actively participate in events and training throughout the year facilitated by Home-Start Scotland including regular online Managers Meetings, Home-Start Scotland Leadership Forum and are a partner in the Home-Start Fife Consortium. Home-Start Dunfermline has an active online presence on Facebook and Instagram.

Financial review

The charity has generated a surplus of £11,323 (2025: £10,810) for the year ended 31 March 2026 as detailed on page 8. The total reserves stand at £116,961 (2025: £105,638) of which £116,961 (2025: £96,313) represent unrestricted funds.

Reserves Policy

The Trustees appreciate that apart from the general funding received from Fife Council, funding is also received for specific projects. The Trustees have decided that the charity needs to hold at least six months' operating expenditure in reserves should current sources of income be reduced severely.

Plans for future periods

It is the desire of the Management Group of Home-Start Dunfermline to continue to be an outward looking organisation, pursuing opportunities for continuing development in response to need and exploring opportunities for joint or partnership working. Our key mission remains to provide highly professional services to families in our area, in pursuit of improving life chances for young children by supporting parents to be the best that they can be.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, 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).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgements and accounting 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 accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report (incorporating the directors' report) was approved on 25 June 2026 and signed on behalf of the board of trustees by:

Leona Doherty

Leona Doherty
Chair

Home-Start Dunfermline

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Home-Start Dunfermline

Year ended 31 March 2026

I report to the trustees on my examination of the financial statements of Home-Start Dunfermline ('the charity') for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

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 charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or

2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or

3. the financial statements 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 financial statements 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.

Craig Wallace B.Acc.(Hons), F.C.C.A.
Independent Examiner
18 North Street
Glenrothes
Fife
KY7 5NA

25 June 2026

Home-Start Dunfermline

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2026

	Note	2026 Unrestricted funds £	2026 Restricted funds £	2026 Total funds £	2025 Total funds £
Income and endowments					
Donations and legacies	5	141,952	21,516	163,468	155,678
Other trading activities	6	162	–	162	160
Investment income	7	685	–	685	854
Total income		142,799	21,516	164,315	156,692
Expenditure					
Expenditure on charitable activities	8,9	122,151	30,841	152,992	145,882
Total expenditure		122,151	30,841	152,992	145,882
Net income and net movement in funds		20,648	(9,325)	11,323	10,810
Reconciliation of funds					
Total funds brought forward		96,313	9,325	105,638	94,828
Total funds carried forward		116,961	–	116,961	105,638

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 20 form part of these financial statements.

Home-Start Dunfermline

Company Limited by Guarantee

Statement of Financial Position

31 March 2026

	Note	2026 £	£	2025 £
Fixed assets				
Tangible fixed assets	**15**		957	1,332
Current assets				
Debtors	**16**	287		2,209
Cash at bank and in hand		121,977		108,524
		122,264		110,733
Creditors: amounts falling due within one year	**17**	6,260		6,427
Net current assets			116,004	104,306
Total assets less current liabilities			116,961	105,638
Net assets			116,961	105,638
Funds of the charity				
Restricted funds			–	9,325
Unrestricted funds			116,961	96,313
Total charity funds	**19**		116,961	105,638

For the year ending 31 March 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position continues on the following page.

The notes on pages 11 to 20 form part of these financial statements.

Home-Start Dunfermline

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2026

These financial statements were approved by the board of trustees and authorised for issue on 25 June 2026, and are signed on behalf of the board by:

Leona Doherty

Leona Doherty
Chair

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 41 Bruce Street, Dunfermline, Fife, KY12 7AG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Home-Start Dunfermline meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

No cash flow statement has been presented for the charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies *(continued)*

Fund accounting

Funds held by the charity are either:-

- unrestricted general funds, which are donations and other incoming resources receivable or generated for the objectives of the charity without specified purpose.

- restricted funds, which are funds that can only be used for a particular restricted purpose within the objectives of the charity.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Resources expended are included in the accounts on an accruals basis inclusive of any VAT which cannot be recovered, as the charity is not VAT registered.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

3. Accounting policies ***(continued)***

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	straight line over three years and 20% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee and, consequently, has no share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Donations			
Donations	7,787	1,500	9,287
Grants			
Fife council	112,165	–	112,165
Inspiring Scotland PIMH	–	–	–
Cash for Kids	–	1,016	1,016
Garfield Weston	–	–	–
RNRMC	–	–	–
Lottery Community Fund	–	15,000	15,000
The Robertson Trust	20,000	–	20,000
Hugh Fraser Foundation	–	4,000	4,000
The Russell Trust	2,000	–	2,000
	141,952	21,516	163,468

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	13,003	–	13,003
Grants			
Fife council	119,309	–	119,309
Inspiring Scotland PIMH	–	10,216	10,216
Cash for Kids	–	4,650	4,650
Garfield Weston	–	7,500	7,500
RNRMC	1,000	–	1,000
Lottery Community Fund	–	–	–
The Robertson Trust	–	–	–
Hugh Fraser Foundation	–	–	–
The Russell Trust	–	–	–
	133,312	22,366	155,678

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Fundraising	162	162	160	160

7. Investment income

	Unrestricted Funds	**Total Funds 2026**	Unrestricted Funds	Total Funds 2025
	£	**£**	£	£
Bank interest receivable	685	685	854	854

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	**Total Funds 2026**
	£	£	**£**
Activity type 1	(19,000)	19,000	–
Charitable activities	128,419	11,841	140,260
Support costs	12,732	–	12,732
	122,151	30,841	152,992

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Activity type 1	–	–	–
Charitable activities	116,449	13,041	129,490
Support costs	16,392	–	16,392
	132,841	13,041	145,882

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2026**	Total fund 2025
	£	£	**£**	£
Charitable activities	140,260	11,863	152,123	141,877
Governance costs	–	869	869	4,005
	140,260	12,732	152,992	145,882

10. Support costs

	Support costs	**Total 2026**	Total 2025
	£	**£**	£
Communications and IT	5,402	5,402	5,590
General office	6,461	6,461	6,797
Governance costs	869	869	4,005
	12,732	12,732	16,392

11. Net income

Net income is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation of tangible fixed assets	610	432

12. Independent examination fees

	2026	2025
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	756	720

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2026	2025
	£	£
Wages and salaries	100,527	99,393
Social security costs	1,250	2,259
Employer contributions to pension plans	6,201	5,855
	107,978	107,507

The average head count of employees during the year was 6 (2025: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2026	2025
	No.	No.
Number of staff	4	4

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

15. Tangible fixed assets

	Equipment £
Cost	
At 1 Apr 2025	11,013
Additions	1,437
Disposals	(5,803)
At 31 Mar 2026	6,647
Depreciation	
At 1 Apr 2025	9,681
Charge for the year	610
Disposals	(4,601)
At 31 Mar 2026	5,690
Carrying amount	
At 31 Mar 2026	957
At 31 Mar 2025	1,332

16. Debtors

	2026 £	2025 £
Prepayments and accrued income	287	2,209

17. Creditors: amounts falling due within one year

	2026 £	2025 £
Accruals and deferred income	1,679	1,552
Social security and other taxes	1,954	1,531
Other creditors	2,627	3,344
	6,260	6,427

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,201 (2025: £5,855).

19. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2025	Income	Expenditure	**At 31 Mar 2026**
	£	£	£	£
General funds	96,313	142,799	(122,151)	116,961

	At 1 Apr 2024	Income	Expenditure	At 31 Mar 2025
	£	£	£	£
General funds	94,828	134,326	(132,841)	96,313

Unrestricted funds can be used in accordance with the charity's charitable objectives at the discretion of the Trustees.

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2025	Income	Expenditure	**At 31 Mar 2026**
	£	£	£	£
Inspiring Scotland PIMH	–	–	–	–
Edinburgh Faculty of Advocates	–	1,500	(1,500)	–
Cash for Kids	1,825	1,016	(2,841)	–
Garfield Weston	7,500	–	(7,500)	–
Hugh Fraser Foundation	–	4,000	(4,000)	–
Lottery Community Fund - Awards for All	–	15,000	(15,000)	–
	9,325	21,516	(30,841)	–

	At 1 Apr 2024	Income	Expenditure	At 31 Mar 2025
	£	£	£	£
Inspiring Scotland PIMH	–	10,216	(10,216)	–
Edinburgh Faculty of Advocates	–	–	–	–
Cash for Kids	–	4,650	(2,825)	1,825
Garfield Weston	–	7,500	–	7,500
Hugh Fraser Foundation	–	–	–	–
Lottery Community Fund - Awards for All	–	–	–	–
	–	22,366	(13,041)	9,325

19. Analysis of charitable funds *(continued)*

Name of Fund	Purpose
Inspiring Scotland PIMH	To provide support for women and families affected, or at risk of, perinatal and infant mental health issues.
Edinburgh Faculty of Advocates	To provide funds for project expenditure.
Cash for Kids	To provide support to cover group costs and activities.
Garfield Weston	To provide support to cover group costs and activities.
The Hugh Fraser Foundation	To provide support to cover group work programmes for families.
Community Fund - Awards For All	To provide support to cover group work programmes for families.

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Tangible fixed assets	957	–	957
Current assets	122,264	–	122,264
Creditors less than 1 year	(6,260)	–	(6,260)
Net assets	116,961	–	116,961

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	1,332	–	1,332
Current assets	101,408	9,325	110,733
Creditors less than 1 year	(6,427)	–	(6,427)
Net assets	96,313	9,325	105,638

21. Related parties

For the whole of the financial year the company was under the control of its Trustees as listed on page 1 of the financial statements.