

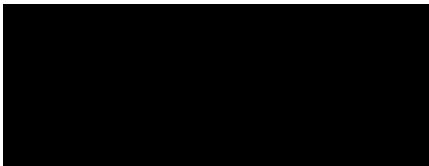
A SURE START FOR FAMILIES (EDINBURGH)
REPORT and FINANCIAL STATEMENTS
For the year ended 31 July 2023

CT:

A SURE START FOR FAMILIES (EDINBURGH)

LEGAL AND ADMINISTRATIVE INFORMATION

For the year ended 31 July 2023



The trustees are the key management personnel.

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

Virgin Money
83 George Street
Edinburgh
EH2 3ES

Charity Number

SC047555

A SURE START FOR FAMILIES (EDINBURGH)

TRUSTEES' REPORT

For the year ended 31 July 2023

The Trustees submit their report together with the financial statements for the year ended 31 July 2023. 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 Trustees receive copies of the Financial Statements and are briefed on the history and activities of the charity when they are appointed. More specific training on their duties and responsibilities as Trustees is provided as and when required.

The board of Trustees meets 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 Trust are 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 Trust 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 2023

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 Trust made a deficit of £12,574 (2022: £18,655).

The future of the Trust is uncertain due to insufficient funding, despite the trustees' diligent efforts to secure new funds. The current funding from The City of Edinburgh Council will end on 31 March 2024. In the event that the Trust is unable to secure new funding, an exit strategy has been developed to manage the closure of the Trust.

Risk Management

The Trustees have assessed the major risks to which the Trust is exposed and believe this to be the uncertainty of future funding. The Trust has established an exit plan in case it needs to be wound up. The plan includes ensuring that the balance of funds will cover all pending financial liabilities up to the proposed closure date of 31 March 2024. During this period, spending will be limited to essential costs only. Additionally, there may be a need to reimburse a small amount of money to the Healthy Snack Scheme, which is currently being investigated. Staff salaries and associated liabilities until 31 March 2024, have been accounted for in 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 2023 is £58,195 (2022: £70,769).

Principle Funding and Investment Policy

The main funding for the year ended 31 July 2023 was from:

City of Edinburgh Council

Plans for the Future

It is of the utmost importance we are able to meet the needs of all children and families who choose to use our service provisions. To do this successfully we recognize we must develop our staff and volunteer teams further and ensure our workforce is properly supported and adequately trained. We intend to develop a dedicated and detailed training plan that takes into account requirements for staff and volunteers and can utilize both internal and external resources. Having access to this will allow our workforce the opportunity to develop their own skill set and career path and ensure our clients are receiving the highest standards of care.

Currently our Waiting list, for those families who have been referred and are awaiting placement, is sitting at a higher than usual number. This is in part due to us accommodating younger children and therefore adapting our provision and numbers accordingly. This appears to be a new normal for our service now, which is evidenced by the number of referrals received for children aged under 1 year and something we must address when considering our operations going forward. We recognize our Service Development Plan requires to be reviewed and amended in order to take into account how we will address these changes and keep us on track to achieve what is required.

A SURE START FOR FAMILIES (EDINBURGH)

TRUSTEES' REPORT *(continued)*

For the year ended 31 July 2023

Plans for the Future (continued)

We recognise we still have much work to do in developing other areas of our service provision and will carry forward previously highlighted tasks for the development of our service maintaining these within our plans for the future. These have become no less important to us when considering the overall direction in which we intend to take the service.

Funding remains a high priority issue for the service. We are fully aware our main source of funding, received from City of Edinburgh Council, will come to a natural end on 31/03/24. Seeking and securing additional sources of core funding has become increasingly difficult as opportunities and options have definitely become more restricted. Further we recognise the amount of time the manager is required to dedicate to seeking and applying for this and have endeavoured to support their efforts more fully by creating a small, dedicated, funding group who have been able to identify and seek out possible sources of future funding. By sharing this responsibility and the associated tasks we believe we are better placed to access more opportunities. As previously mentioned, if the Trust is unable to secure new funding, it will be wound up on 31 March 2024.

We recognise the need for our Volunteer Strategy to remain a priority area of development and therefore once again include this in our plans for the future. Our volunteer numbers have significantly reduced over the past 12 months, and we are keen to build our numbers and recruit new members to our volunteer team as an ongoing strategy.

What continues to be clearly evidenced and remains our driving force is that families are welcoming of our support and our staff and volunteers are really keen to ensure this is provided. We have engaged with our local community and been able to access multiple resources from local shops and major chain supermarkets within our locality in order to provide a range of essentials to families. We would very much like to continue to harness this collaborative approach, maintaining and building on the fantastic relationships we have been able to establish.

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 Trust 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 Trust will continue in operation.

A SURE START FOR FAMILIES (EDINBURGH)

TRUSTEES' REPORT *(continued)*

For the year ended 31 July 2023

Trustees Responsibilities (continued)

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Trust 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



Trust

21 February 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 2023 which are set out on pages 7 to 13.

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

22 February 2024

A SURE START FOR FAMILIES (EDINBURGH)**STATEMENT of FINANCIAL ACTIVITIES**
(Incorporating Income and Expenditure Account)**For the year ended 31 July 2023**

	Note	2023 £	2022 £
Income and endowments from:			
Donations and grants	2	116,051	117,609
Total income		<u>116,051</u>	<u>117,609</u>
Expenditure on:			
Charitable activities	3	128,799	136,264
Total expenditure		<u>128,799</u>	<u>136,264</u>
Net (expenditure)/income		<u>(12,748)</u>	<u>(18,655)</u>
Reconciliation of funds:			
Total funds brought forward		70,769	89,424
Total funds carried forward		<u>58,021</u>	<u>70,769</u>

All funds are unrestricted.

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

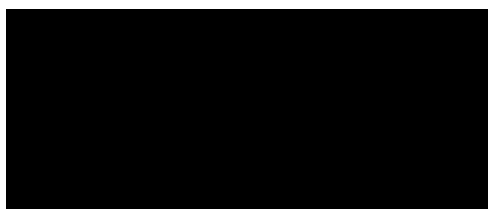
All income and expenditure derive from continuing activities.

A SURE START FOR FAMILIES (EDINBURGH)**BALANCE SHEET****As at 31 July 2023**

	Note	2023	2022
		£	£
Current assets			
Debtors	6	329	316
Cash in bank and in hand		61,158	76,932
		<u>62,487</u>	<u>77,248</u>
Creditors: amounts falling due within one year	7	3,465	6,479
		<u>58,021</u>	<u>70,769</u>
Net current assets			
		<u>58,021</u>	<u>70,769</u>
Net assets		<u>58,021</u>	<u>70,769</u>
		<u>=====</u>	<u>=====</u>
Represented by:			
Unrestricted funds	8	58,021	70,769
		<u>58,021</u>	<u>70,769</u>
Total charity funds		<u>58,021</u>	<u>70,769</u>
		<u>=====</u>	<u>=====</u>

21 February 2024

The Financial Statements were approved by the Trustees on 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 2023

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 Trustees have assessed the Trust's ability to continue as a going concern. The future of the Trust is uncertain as its current funding from The City of Edinburgh Council will expire on 31 March 2024 and the Trustees are presently making efforts to secure new funding to maintain the Trust's services. An exit strategy has been developed to manage the closure of the Trust and ensure all liabilities are settled as they fall due in the event that further funding cannot be secured.

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.

Donations and grants are recognised when they have been communicated in writing with notification of both the amount and settlement date. In the event that they are subject to conditions that require a level of performance before the Trust is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period.

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 Trust 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 Trust's objectives and the governance costs.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

A SURE START FOR FAMILIES (EDINBURGH)**NOTES to the FINANCIAL STATEMENTS (continued)****For the year ended 31 July 2023****1 Accounting policies (continued)****Liabilities**

Creditors and provisions are recognised where the Trust 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 Trust.

2 Donations and legacies

	2023	2022
	£	£
Donations and grants		
<i>Grants</i>		
City of Edinburgh Council	115,740	115,740
Other Grants	-	1,098
<i>Donations</i>	300	683
<i>Other Income</i>	11	88
	<u>116,051</u>	<u>117,609</u>
	=====	=====

A SURE START FOR FAMILIES (EDINBURGH)**NOTES to the FINANCIAL STATEMENTS (continued)****For the year ended 31 July 2023****3 Charitable activities**

	2023	2022
	£	£
<u>Direct Costs</u>		
Gross Salaries	109,717	116,222
Service provision	5,069	6,603
Volunteer expenses	4,137	5,813
Registration and subscriptions	329	778
	<u>119,252</u>	<u>129,386</u>
<u>Support Costs</u>		
Property expenses	4,300	1,438
Telephone and stationery	1,666	1,229
Insurance	974	941
Training	-	360
Professional and payroll services	1,104	504
Governance costs (see note 4)	1,504	2,376
	<u>9,548</u>	<u>6,848</u>
	<u><u>128,800</u></u>	<u><u>136,264</u></u>

4 Governance costs

	2023	2022
	£	£
Independent Examiners Fees	<u><u>2,214</u></u>	<u><u>2,376</u></u>

A SURE START FOR FAMILIES (EDINBURGH)**NOTES to the FINANCIAL STATEMENTS (continued)****For the year ended 31 July 2023****5 Staff costs**

	2023	2022
	£	£
Wages and salaries	105,145	110,221
Social security costs	2,503	3,885
Pension costs	2,069	2,116
	<u>109,717</u>	<u>116,222</u>

During the period, the Trust employed on average 6 people (2022: 7).

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

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

6 Debtors

	2023	2022
	£	£
Other debtors		
Prepayments and accrued income	329	316
	<u>329</u>	<u>316</u>

7 Creditors: amounts falling due within one year

	2023	2022
	£	£
PAYE & NI	1,048	744
Other creditors	418	379
Accruals	2,710	5,356
	<u>4,176</u>	<u>6,479</u>

A SURE START FOR FAMILIES (EDINBURGH)

NOTES to the FINANCIAL STATEMENTS (continued)

For the year ended 31 July 2023

8 Analysis of net assets

2023 Analysis of unrestricted funds	Total £
Net current assets	58,195 =====
2022 Analysis of unrestricted funds	Total £
Net current assets	70,769 =====

9 Capital commitments

As at 31 July 2023, the Trust had no capital commitments (2022: £nil).

10 Taxation

The Trust has charitable status and is exempt from taxation.

11 Going concern

As noted in the Trustees’ Report and the ‘Going concern’ accounting policy, the future of the Trust is uncertain as its current funding from The City of Edinburgh Council will expire on 31 March 2024. The Trustees are presently making efforts to secure new funding to maintain the Trust’s services. An exit strategy has been developed to manage the closure of the Trust and ensure all liabilities are settled as they fall due in the event that further funding cannot be secured.