

Charity number: SC029635  
Company number: SC213206

**New Start Highland**  
**(A company limited by guarantee)**

**Trustees' report and group financial statements**  
**for the year ended 31 March 2023**

**New Start Highland**  
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Message from our Chief Executive

Following the pandemic we continue to uncover the hidden impacts this extraordinary hiatus in our world has had on our mental and physical health.

For some, the transition to more "normal" life has been relatively straightforward; for others it has been harder. In the aftermath of COVID many people are facing an increased sense of isolation or are struggling with the debilitating effects of long COVID. At New Start Highland we are uniquely placed to address this in our local community. We do not pretend to provide the whole answer, but we are an integral part of the solution.

We offer a wide range of services to meet individual needs and our ethos revolves around person centred support. The cost of living crisis has added new challenges. It is no longer just the most vulnerable in society who are struggling to make ends meet. There is a new group of people who find themselves only Just About Managing. Despite being in work, some are having to make the choice between eating and heating whilst others find themselves unable to replace key household items. More people find they have to rely on high interest short-term finance to make it to the end of the month. With the public sector under pressure, it is falling on charities such as New Start Highland to respond to this increasing need. In response to demand, we have added clothes to the range of furniture and household items available from our Inverness warehouse outlet. We now offer reused items from beds, bikes and books to sofas, shoes and starter packs.

We also have some exciting plans in the pipeline to develop our services even further, making them more widely accessible to more people.

Underpinning these developments is a desire to move towards net zero. Starting with our Carsegate site we will be implementing additional energy efficiencies over the next year. I recognise that a key component of achieving change is to embrace new technology. I will be seeking every opportunity to integrate digital technology into our systems and processes.

We have a challenging year ahead. I am hugely grateful to my amazing team of staff and volunteers who have shown such dedication and enthusiasm in maintaining our services. I am humbled by the level of support New Start Highland receives from the Highland Community. Together we have shown that we can make a difference.



James Dunbar  
**Chief Executive**

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**Trustees' Annual Report**

The trustees present their report and audited financial statements for the year ended 31 March 2023. Details of the trustees, who are also directors for the purposes of company law, who served during the year are included at page 37.

**Objectives and activities**

We see a future where people in Northern Scotland live free from poverty and crisis and are equipped to realise their potential. We create opportunities for people to experience the right support, at the right time in the right environment to allow them to transform their lives.

Seven values underpin all our work – relationships, realising potential, service, dignity and respect, equality, choice, environmental care. We work to relieve poverty in the Highlands, to meet the needs of those suffering homelessness or unemployment by offering practical and life changing support. We offer a holistic service to people who have experienced a period of challenge or crisis. We support people facing the greatest barriers in maintaining a tenancy, in training for employment and in furnishing a home. We support people out of isolation to become integrated in their local community. We promote the benefits to the environment of sustainable waste management.

We work with Scottish Government (SG) and with local government to implement local and national policy objectives addressing unemployment, homelessness, isolation and waste management. We work in partnership with NHS Highland, the police and prison service. We contribute to Health, Housing and Homelessness Strategy in Highland.

Our Housing Support team supports people to transition from homelessness into permanent accommodation or maintain a tenancy. We support refugees to settle in Highland. We retain our perfect score awarded by The Care Inspectorate against National Care Standards. Our training and volunteer placement team works to help people escape loneliness and isolation, enabling them to integrate into our community. We support people who are long term unemployed with pre-employability training, equipping them with the skills they will need to get into jobs, delivering nationally recognised qualifications to those preparing for employment. Our furniture and household item re-use service diverts waste items from landfill and provides refurbished goods and household starter packs to people and families in need.

Through our trading subsidiary, New Start Highland Enterprises Ltd (NSHE), we generate income from commercial activities to support our charitable aims. We have a chain of shops across the Highlands selling both new and refurbished items. We have developed Unique Ness as an elite home interiors destination in Inverness. We provide a professional removals and house clearance service. We deliver an order fulfilment service. We lease business units at our Inverness base.

We operate to a triple bottom line - social, environmental, economic.

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**Achievements and performance**

**Across the group**

This has been a year of evolution for New Start Highland.

The lifting of restrictions at the start of this financial year allowed us to resume face to face meetings. People gradually returned to a pattern of office working and absences due to COVID declined. As we emerged from the disruptions of the pandemic, we saw a real sense of cohesion and shared purpose across the whole organisation.

The cost of living crisis has hit the Highlands hard and our services have been more in demand than ever. People living in remote and rural areas have less choice of places to buy basic household goods and are more vulnerable to increased costs of transport. To help address these inequalities we deliver the Highland Affordable Living project providing energy advice, energy saving devices and courses for cooking on a budget in partnership with Changeworks, financed by SSEN and SGN. We have also operated a foodhub making affordable food available to service users and community groups. We are grateful for donations from Sainsburys and Lidl, particularly as supplies from CFine have dwindled over the year as government support is withdrawn. We offered food boxes with each furniture pack we delivered to give a better start to people moving out of homelessness. We have recruited to ensure that we are able to provide a Housing Support service across the region and we are proud to support refugees and those coming to Highland under the Refugee Resettlement scheme.

One of the consequences of Brexit is the loss of European funding across the region. This has impacted our employability training offer. Our service has supported people into employment for the last 20 years, focussing on those furthest from employment. Whilst unemployment figures are historically low, those with the greatest barriers are still in need of support. These are the people suffering most from poverty and trauma. We have re-shaped our service to ensure that we will still be there for them. We are grateful to Highland Council for maintaining finance for the service and we look forward to working with delivery partners to meet the need going forward.

Since the pandemic there has been a steep rise in people experiencing isolation and mental ill health to the point that they are no longer fit for work. We are in an excellent position to offer therapeutic placements for people currently outwith the employment market. We are uniquely placed to offer a wide range of opportunities across our organisation and this will be vital strand of our future support offer.

The loss of European funding highlighted the importance of developing a financially sustainable model for the group. As a charity we have relied on grant funding and donations in kind. This year this has been more than matched by contracts for delivery of our housing support and furniture service. We have also grown our income from trading activities, with Enterprise generating over a third of group income. We see maximising the valuable resource we have in our Carsegate site as key to the resilience of the organisation as a whole. During this year we have started to reconfigure the site, increasing our warehouse outlet area. This process will continue during the coming year. The new layout makes it easier for supporters to drop off donated items at our warehouse. We have also set up systems to allow us to collect Gift Aid on donated items which gives us the opportunity to lever extra value to each item we receive.

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**Across the group (continued)**

This year, we have reviewed our activities and processes in a drive to equip the organisation for the future. We have set out a new strategic direction and implemented an action plan to ensure that we are ready to respond to need as it arises. We have updated our website this year to enabling us to make people more aware of all we can offer. We have designated funds to allow us to keep our equipment up to date in line with developments in technology and embed new technology in our systems. We are keen to move towards Net Zero at our Carsegate site and commissioned a survey to identify ways to increase our energy efficiency and reduce our carbon footprint. We will implement the recommendations of the report in the coming year.

As always, we are hugely grateful to all those who have contributed to our work this year. Our funding partners have allowed us to deliver key services across a range of needs from SGN's support of the Highland Affordable Living Project, through Scottish Government funding for our furniture service to the Positive Activities Co Ordinator post funded by HADP. This year both Bank of Scotland and Robertson Trust have provided core funding, allowing us the space to investigate opportunities for new services, secure in the knowledge that we can cover our core costs. The immense generosity of our donors has ensured a steady supply of furniture for people coming out of homelessness and kept our retail outlets well stocked. Finally, we are indebted to our team of staff and volunteers. This year we became a Real Living Wage Employer, a demonstration of the value we place on our team, although we know we must find ways to build on this initial step. Everyone has worked tirelessly to ensure that New Start Highland is here to make Highland lives better.

**Housing support**

For over 20 years NSH has delivered an outstanding Housing Support service to vulnerable new tenants across Highland. We know that individuals moving from a challenging lifestyle will require significant support over a sustained period if they are to achieve the stability needed to manage a tenancy. Housing Support makes this transitional period easier and reduces the number of failing tenancies. This team also links people to other parts of the NSH service and signposts to other agencies. In 2022/23, 18 Housing Support workers, with additional relief staff as required, supported 535 households towards sustainable accommodation, 84% of our target of 640 families and an average of 266 per month. Our refugee support team provided support to 9 Afghan families, 17 Syrian families and 2 Ukrainian families. This year we found clients required support over a slightly longer period than in previous years.

This year Housing Support has delivered service across Highland. The withdrawal of other service providers across the area has increased demand for our team. We have bases in both Lochaber and Ross-shire as well as at our Carsegate site in Inverness. Our team work closely with clients offering support face to face to help them build the skills they need to maintain a tenancy. Our current contract has been extended for another year and we look forward to working with Highland Council to deliver an effective, person-centred service.

Over the last eight years our team have worked with refugees arriving in Highland under the UK Government's Resettlement Programme. We are delighted to have supported Syrian and Afghan families to settle in our community. This year we have also provided support to Ukrainian refugees. Our team now includes a dedicated Refugee Support worker who has acted as interpreter for our Syrian clients over a number of years and who has joined us to consolidate the specialist skills of the team.

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**Housing Support (continued)**

Working with so many clients experiencing vulnerability renders us acutely aware of the challenges they face in the cost of living crisis. Working in partnership with Changeworks, The Highland Affordable Living Project has allowed us to deliver energy advice, energy saving devices and basic cookery courses to those most in need. As well as delivering courses in house, we have worked with partner organisations to deliver cooking-on-a-budget courses to as wide a cohort as possible.

The decision by Highland Council to withdraw from Housing First in Highland is disappointing but we will continue to work with all agencies to provide support to those facing the most barriers to achieving a stable lifestyle.

The Care Inspectorate inspects the Housing Support team against the National Care Standards. This body provides an independent audit of the quality of this service. In consultation with the social care sector, the Care Inspectorate have developed a self-evaluation and quality framework model based on the Scottish Government's Health and Social Care Standards. These standards set out what people should expect when using health, social care or social work services in Scotland and are used to evaluate performance and provide independent assurance about quality of care and support. NSH Housing Support Service retains its perfect score. The Care Inspectorate have launched a new Risk Assessment Document. Their scoring levels are from 0 to 61 with zero being best. New Start Highland scored 3.

In 2023/24 our Housing Support team will continue to provide support under the THC Framework across all areas. We are setting our targets for the coming year to maintain provision of support for 550 families to sustain their tenancies. We will work to retain the highest standard awarded by the Care Inspectorate. We are proud to support everyone in need in the Highlands.

**Training and volunteering placement service**

Since 2006 we have received European Structural funding to deliver employability training in Highland. 2022/23 was the last year of funding and we have been working with Highland Council and other providers to establish a replacement service for those furthest from employment. Our new training manager continued to deliver employability training in our Training Academy.

Post pandemic we have seen a rise in the number of people falling outwith the employment market as they suffer the deleterious effects of poverty and trauma. This year we have begun to shape opportunities for therapeutic placements tailored to meet the needs of the economically inactive. These are available in our gardens and workshops and are focussed on fostering mental health and wellbeing. Colleagues throughout the organisation support our team working in this area.

In the Training Academy we have welcomed waged trainees financed by the Community Jobs Fund, administered by SCVO, and have seen 9 move on to permanent employment. We have continued to support the cohort of 34 trainees supported by our European funding through the full process of developing the skills to get a job, do a job and keep a job. We are pleased to have awarded 81 certificates and delighted that a total of 17 individuals, 70% of our target, have gone on to positive destinations.

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**Training and volunteering placement service (continued)**

As part of our transition to the new shape of funding, we have joined THC's Employability Services framework, which has facilitated spot purchase of specific training activities across the organisation. This year we were able to offer placements to 5 people under this framework. We also participated in the Highland Employability Partnership Innovation Fund, offering 6 month waged placements to 3 trainees as a stepping stone to permanent employment.

We are an SQA accredited training centre and offer a suite of 8 approved qualifications at levels 2-5 to enable people to join the workforce. This will mean we can deliver 20 new core skills, 5 new personal development awards as well as our existing provision of Introduction to work place skills and certificate of work readiness. We have re-introduced first aid and are accredited by ITC. We will look to expand the qualifications we offer in the year ahead. We look forward to implementing our new qualifications and embedding into our training programme. We have new courses in numeracy which is embedded into our gardening project and this will soon be part of all our current training activities.

This year our Positive Activities Co Ordinator, funded by HADP, has supported people recovering from substance mis-use to find therapeutic placements which will help them on the road to recovery. Our supportive workplace offers a wide range of available opportunities which dovetail well with this service. Our Co Ordinator is partnering with other stakeholders to offer additional opportunities outside NSH. She has worked with 12 people this year and 5 have successfully completed their placement. We look forward to supporting a further 20 people over the coming year. Our Coordinator has established connections and relationships with 25 organisations/services, and the hope is that these links will stand the Positive Activities Programme in a good position for receiving more referrals in the future.

**Furniture and re-use service**

We have a team of 8 staff in Inverness responsible for the collection, refurbishment and distribution of furniture and household items. NSH relies on donated goods to supply people in need across the Highlands. The team responds to unmet need throughout the area. Volunteers provide key support in our warehouse and are an integral part of our service delivery. In 2022/23 NSH supported 1,142 individuals and families to settle into their new homes by providing furniture and support. This is vital to ensuring that many vulnerable people receive the support they need to sustain a home of their own. Goods we are able to re-use are diverted from landfill in line with our environmental aims.

This is what we have achieved to date and what we hope to achieve in the coming year:

	2000 to March 22	2022/23	2023/24
Items collected for re-use	1,259,796	9,585	10,000
Homes furnished	29,340	579	675
Starter packs provided	6,344	71	110
Waste diverted from landfill (tonnes)	8,694	352	360



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**Furniture and re-use service (continued)**

We set targets in 2022/23 anticipating an increased level of activity compared to pre pandemic conditions. Whilst numbers have picked up, we have fallen short of our anticipated numbers. As members of the Community Reuse Network Scotland consortium, we have delivered the Scottish Welfare Fund (SWF) service for THC through the Scotland Excel Framework. We have retained certification for quality standards of Approved Reuse Centres. As most of our deliveries are through this channel, we are sensitive to THC budgetary restrictions and the consequent reduction in the number of deliveries. We have augmented the service with the offer of food packs and we have doubled the number of deliveries to those who fall outwith the SWF criteria. We are grateful for the support of Scottish Government through 3<sup>rd</sup> Sector Homelessness Fund and Investing in Communities Fund, each of which have supported aspects of the service. We look forward to the continuing support of IIC in the coming year.

Targets for 2023/24 reflect an ambition to grow the service in response to the cost of living crisis and we will be seeking additional funding to support us to respond to this urgent need.

**Volunteers**

For many years NSH has been privileged to offer extensive volunteering opportunities. We have benefited by becoming a cohesive social group, where individuals from all backgrounds play their part, and where barriers are broken down as volunteers work alongside service users towards the shared objective of serving their wider community. In 2022/23 year, we worked with 110 individuals from across Highland. Volunteers work in a variety of services as well as acting as contacts in local churches and community groups.

Our volunteers are a valued and integral part of NSH. This is recognised in a formal process of recruitment, job description, volunteer agreement, induction, training and supervision, and the requirement that volunteers subscribe to the same principles and values as paid staff. We employ a volunteer co-ordinator to support our volunteers and ensure that everyone benefits from their time with NSH. NSH recognises that the retention of volunteers, with their expertise, is more likely where their involvement with NSH is satisfying and enjoyable. We acknowledge the contribution of volunteers through matching them carefully to areas of personal interest, listening to their views in service planning. We were delighted to be able to join together in a NSH Christmas meal for the first time since the pandemic and we look forward to holding further events during the coming year.

We are delighted that our volunteers have been able to return to NSH this year and we thank them for their loyalty. Their support is crucial to service delivery and to fundraising events, such as managing a car park at the Black Isle Show. This year we have reinstated our outreach program to schools and are hugely grateful to pupils who nominated us under the Young Philanthropist Initiative. Congratulations to the team from Kilchuimen Academy from Fort Augustus and Charleston Academy who won their groups and raised money for the supply of starter packs by our Furniture Service. We look forward to welcoming more groups of school pupils in 2023/24.

We are grateful for every person who gives their time and talents so generously. Without this valuable contribution we would not be able to deliver NSH services. In 2022/23 our volunteers contributed 19,021 hours to our work. This is a huge increase on our target of 7,500 hours and is testament to the hard work of the whole team. In 2023/24 we aim to benefit from 20,000 hours of volunteer support

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**Retail**

NSH's retail outlets in Inverness, Dingwall and Thurso serve communities across the Highlands. We sell second hand items in all our shops, with a select number of new white goods available to meet demand across the region. The two Furniture Outlets at our Carsegate Road site include a full range of furniture items as well as bikes and paint under the Community Repaint scheme. Recently, we have introduced a clothing offer. This site also incorporates workshops for servicing and repairing bikes and also upcycling furniture. Our On-line sales co-ordinator maintains our presence on a number of platforms. We are pleased to partner with Klarna to offer a buy now pay later option for larger items.

Our UniqueNess brand remains popular in both our shop in Eastgate Centre but also in our Carsegate Road Outlets. Furniture is created in our workshops at Carsegate Road and we are able to make commissioned pieces. Retailing from here showcases the potential of creatively reimagined pieces and raises the profile of furniture re-use in the local community. We remain keen to retain an outlet in the city centre as well as maximising the opportunities provided by on-line platforms.

Our team of 14 retail employees supports trainees and placements within our training scheme and is very grateful for the invaluable help of the many trainees and volunteers who work in our shops. The sale of second hand goods also diverts waste from landfill, which helps to lower our area's carbon footprint.

**Commercial Services**

Removals & Storage has operated throughout the year. We are proud to offer a Removals service across the UK and a comprehensive house clearance service in Highland. We pay tribute to the hard work and commitment to customer service of our Removals team who continue to receive exemplary customer feedback. The market has remained highly competitive. In 2023/24 we will focus our efforts on ensuring that the enterprise contributes effectively to the group.

Order Fulfilment service continues to prove a successful addition to our commercial offer. We are delighted to have supported the NHS to maintain supplies of essential items across Highland. We again packed bags for a number of sporting events this year including the Loch Ness Marathon and the Etape. We are pleased to facilitate the distribution of a number of local newsletters. The staff team is very grateful for the invaluable help of the trainees and volunteers who have helped build our excellent delivery record.

**Financial review**

Group net incoming resources were £146,411 (2022 incoming £34,485). This result reflects a continued effort to secure the long term sustainability of the group in the face of challenging operating conditions. We are hugely grateful to have secured core funding from the Robertson Trust and from Bank of Scotland which allowed us to focus on developing the organisation to meet evolving need and changing market circumstances.

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**Financial review (continued)**

Delivery of Housing Support under THC's framework agreement was successful this year with the team also continuing to support the integration of refugees into our community. This year our Furniture Service has again benefited from support, both from SG's Investing In Communities Fund and from 3<sup>rd</sup> Sector Homelessness Fund operated by the Corra Foundation. Delivery of the Highland Affordable Living project in partnership with Changeworks service funded by SGN and SEN has continued. This is the last year we will benefit from European Funding in the delivery of Employability Training in the Training and Volunteer Placement Service and we have joined the Employability Services Framework to provide short term placements. We were delighted to offer placements funded by SCVO under Community Jobs Scotland, a scheme which will terminate from the end of this year, and we have offered placements under the HEP Innovation Challenge Fund. The charity generated income from property rentals. We would like to thank all organisations who have supported us financially this year.

Staff costs remain our most significant cost – we are a people business and the development and delivery of services, whether in the charity or our trading subsidiaries, requires investment in our team.

Our trading subsidiaries generate income to support our charitable activities. NSHE contributed a net £317,738 (2022 £253,496) through donation and contribution to overheads

The funds we raise are used to support our charitable aims. 93% (2022 94%) of our resources expended on charitable activity go to activities directly undertaken, with the balance used to operate our premises and insure our activities. Excluding redundancy costs, our commercial trading operations in NSHE contributed £84,864 (2022 £67,504) to group overheads and audit fees are the only governance costs we incurred.

We held cash balances of £751,093 at the year end (2022 £594,073). As indicated in previous years, these funds are held on deposit in more than one bank to reduce risk. This year £255,000 of Designated Funds is held in Notice accounts. The balance is available for instant access to allow us maximum flexibility. We continue to anticipate that these funds will be spent in the short term and that we will not have additional significant balances available for long term investment.

The trustees regularly review reserves, using the Reserves Policy to support both the Financial Strategy and the Action Plan. A risk-based approach is used to calculate an optimal amount of reserves that looks at reliability of income, costs for re-organisation of activities, and specific liabilities. Amounts are included for risks we are aware of as well as contingencies to allow New Start Highland to cope with unexpected costs and opportunities.

We principally hold reserves to:

- protect the continuity of New Start Highland's work against uncertain future income streams.
- provide the capital needed to finance investment in operations.
- provide funds to replace assets.
- to cover for specific liabilities and identifiable risks.
- to allow New Start Highland to respond to unexpected opportunities that can further our response to evolving need.

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**Financial review (continued)**

The trustees have set optimal Free reserves at between £422,000 and £844,000 (2022: £500,000 - £1m) which equates to between approximately 3 and 6 months' unrestricted expenditure. As at 31 March 2023, the level of Free Reserves (defined as total general unrestricted funds, less tangible assets and excluding designated funds and long-term commitments) stands at £476,290 (2022: £500,427), within the range for optimal reserves.

New Start Highland has designated reserves of £273,000 (2022: £18,000) and restricted reserves of £925k (2022: £942k). The designated reserves are held to represent reserves that are not available for other activities. The bulk of the reserve, £255,000 is used to allow us to maintain a rolling program of renewal of our IT equipment. These funds are held in Notice deposit accounts. The balance is against capital investment in the Carsegate site. Restricted reserves relate to income to be used in accordance with specific restrictions imposed by funders and therefore do not form part of general reserves.

NSH's assets comprise heritable property, motor vehicles and cash or near cash assets. We have no borrowing. We operate a defined contribution pension scheme. We believe that NSH has adequate resources to continue in operational existence for the foreseeable future and has the ability to meet its financial obligations as they fall due for a period of at least 12 months from the date of approval of this Report. For these reasons we continue to adopt the going concern basis of accounting in preparing these financial statements.

**Plans for future periods**

We are constantly working to improve our service delivery. We want our values to inform all that we do and in the coming year we will continue to develop systems to support our people to demonstrate our values in their work. We believe that effective communication with stakeholders, customers and the wider public is a key part of achieving our social purpose. We are aware of the importance of maintaining a financially sustainable organisation and are creatively seeking new opportunities to consolidate our position.

The cost of living crisis has shaken our community and increased the uncertainty felt by many. We are alert to the changing need across the whole of Highland and will evolve to meet this. We will look at additional services to complement our Housing Support service. We look to extend our Training and Volunteer Placement offer beyond Inverness and increase our furniture re-use service to meet demand across the area. We are contributing to the development of innovative service prototypes to meet the needs of people experiencing poverty and social exclusion. We will continue to work with local, Scottish and UK Governments and to promote the benefits of Social Enterprise to the whole community.

**Risks and uncertainties**

We are an organisation comprising several elements which must conform to the standards of different regulatory regimes. We must co-operate in delivering a service that is seamless, safe and relevant to the needs of individual clients; and whose mixed funding package depends on demonstrating strategic relevance, value for money and quality of service to clients in the individual parts of the service and its overall management. All these factors are taken into consideration when developing business strategy. As always the Board of Trustees ensures that a review of the major risks to which the charity is exposed has been carried out and a risk register created. Additionally, the risk register is reviewed operationally by the Leadership Team on a monthly basis, with the significant risks highlighted and discussed at each Board meeting. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. We have again received a Certificate of Assurance under the Cyber Essentials scheme. We review our activities at a strategic level to ensure that our commercial activities align with our social aims and that we achieve a consistent business profile.

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**Risks and uncertainties (continued)**

Internal control risks are minimised by procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety for staff, volunteers, clients and visitors to the centres. These procedures are reviewed periodically to ensure that they continue to meet the needs of the charity.

**Structure, governance and management**

The organisation is a charitable company limited by guarantee. It was incorporated on 27 November 2000. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The company has a wholly owned trading subsidiary, NSHE, which operates retail, removals, house clearance, storage, order fulfilment and workplace training businesses in Inverness.

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the Trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

NSH is committed to high standards of corporate governance. The Board of Trustees seeks to ensure that the needs of the organisation and its service users are appropriately reflected through the diversity of the trustee body. Business skills, along with an understanding of personal transformation from tough realities are represented on the Board of Trustees.

Potential trustees are shown round the Service Centres by the Chief Executive and given an introduction to the work of the charity to familiarise them with the charity and the context within which it operates. Additionally, new trustees meet the Chair of the Board of Trustees and the Chief Executive of the charity and are briefed on

- The obligations of Board of Trustees members.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- The framework for Governance.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

NSH requires a minimum of three Trustees. They meet at least quarterly and are responsible for maintaining good governance and contributing to the strategic direction of the charity. At present the Board has four members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rests with the Chief Executive, who is also a trustee, and the Leadership Team consisting of the Depute Chief Executive, the Financial Director, the Operations Manager and the Funding Manager. The Chief Executive is responsible for ensuring that the charity delivers the services specified and the Depute Chief Executive for ensuring that key performance indicators are met. The Leadership Team and Service Managers have responsibility for the day-to-day operational management of each service, individual supervision of the staff team, and also for ensuring that the team continue to develop their skills and working practices in line with good practice.

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**Structure, governance and management (continued)**

NSH's Chief Executive sits on the Highland Alcohol and Drug Partnership. He is a member of the Highland Poverty Action Network. Involvement in these groups helps us to contribute towards the wider benefit of the sector in the Highlands.

The Depute Chief Executive sits on both the Community Justice Partnership Group and The Community Safety Partnership Group. This facilitates working with statutory and voluntary sector partners to develop an integrated range of services for people who are homeless, at risk of homelessness or who have backgrounds of offending. In this way NSH is helping to implement the homelessness strategy in Highland and to contribute to making our communities safer.

In common with other Scottish Charities, we are regulated by OSCR and subject to the provisions of the Companies Acts.

**Statement as to disclosure of information to auditors**

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**Statement of trustees' responsibilities**

The trustees (who are also directors of New Start Highland for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

**New Start Highland**  
**(A company limited by guarantee)**  
**Trustees' Annual Report**

**Small company provisions**

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

By order of the board



Eleanor Neilson  
Chair

23 August 2023

## **New Start Highland**

**(A company limited by guarantee)**

### **Independent auditor's report to the members and trustees of New Start Highland**

#### **Opinion**

We have audited the financial statements of New Start Highland (the 'charitable company') and its subsidiaries (the "group") for the year ended 31 March 2023 which comprise the consolidated and charity statements of financial activities (incorporating the income and expenditure account), the group and charitable company statements of financial position, the group and charitable company statements of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, New Start Highland's group and parent charitable company financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2023 and of the group and parent charitable company's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibility for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the provisions available for small entities in the circumstances set out in note 11 to the financial statements, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' (who are also the directors of the charitable company for company law purposes) use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Fraud and breaches of laws and regulations – ability to detect**

##### *Identifying and responding to risks of material misstatement due to fraud*

To identify risks of material misstatement due to fraud ("fraud risks"), we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of trustees and management as to the group's policies and procedures to prevent and detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud.
- Reading board minutes.
- Using analytical procedures to identify any unusual or unexpected relationships.



## **New Start Highland**

**(A company limited by guarantee)**

### **Independent auditor's report to the members and trustees of New Start Highland (continued)**

#### **Fraud and breaches of laws and regulations – ability to detect**

##### *Identifying and responding to risks of material misstatement due to fraud*

To identify risks of material misstatement due to fraud ("fraud risks"), we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of trustees and management as to the group's policies and procedures to prevent and detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud.
- Reading board minutes.
- Using analytical procedures to identify any unusual or unexpected relationships.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, we perform procedures to address the risk of management override of controls and the risk of fraudulent revenue recognition, in particular the risk that donations, grants and other charitable income are recorded in the incorrect accounting period, the risk that management may be in a position to make inappropriate accounting entries, and the risk of bias in accounting estimates and judgements.

We did not identify any additional fraud risks.

We performed procedures including:

- Identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation.
- Inspecting grant agreements and circularising grant providers to determine if income has been recognised in line with accounting policy
- Assessing significant accounting estimates for bias.

##### *Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations*

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the trustees and other management (as required by auditing standards). We discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the group is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including the Charities SORP) and taxation legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the group is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have an effect: health and safety, employment law and aspects of company and charity legislation, recognising the nature of the group's activities and its legal form. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

## **New Start Highland**

**(A company limited by guarantee)**

### **Independent auditor's report to the members and trustees of New Start Highland (continued)**

#### *Context of the ability to detect fraud or breaches of law or regulation*

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remains a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

#### **Other information**

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report, prepared for the purposes of company law and included within the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report, included within the trustees' annual report, has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report, included within the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept;
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report, included within the trustees' annual report, and from the requirements to prepare a strategic report.

**New Start Highland**  
**(A company limited by guarantee)**

**Independent auditor's report to the members and trustees of New Start Highland (continued)**

**Responsibilities of trustees**

As explained more fully in the trustees' statement of responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A fuller description of our responsibilities is provided on the FRC's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities).

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, its members as a body, and its trustees as a body for our audit work, for this report, or for the opinions we have formed.



**Stuart McMartin FCA. (Senior statutory auditor)**  
**For and on behalf of Frame Kennedy Ltd**  
**Chartered Accountants and Statutory Auditor**  
**Metropolitan House**  
**31-33 High Street**  
**Inverness**  
**IV1 1HT**

**23 August 2023**

Frame Kennedy Ltd is eligible for appointment as auditor of the charitable company under regulation 10(2) of the Charities Accounts (Scotland) Regulations by virtue of its eligibility under section 1212 of the Companies Act 2006.

**New Start Highland**  
**(A company limited by guarantee)**

**Consolidated statement of financial activities**  
**(incorporating the income and expenditure account)**

**For the year ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Income</b>					
Donations and legacies	2	14,818	7,822	22,640	21,233
Income from charitable activities	3	637,884	653,587	1,291,471	1,105,332
Income from other trading activities:					
Commercial trading operations	4	733,211	-	733,211	703,511
Other trading activities	5	101,364	27,930	129,294	102,153
Investment income	6	2,410	-	2,410	195
<b>Total income</b>		<u>1,489,687</u>	<u>689,339</u>	<u>2,179,026</u>	<u>1,932,424</u>
<b>Expenditure</b>					
Commercial trading operations	4	500,337	-	500,337	481,521
Charitable activities	7	633,803	898,475	1,532,278	1,416,418
<b>Total expenditure</b>		<u>1,134,140</u>	<u>898,475</u>	<u>2,032,615</u>	<u>1,897,939</u>
<b>Net income / (expenditure)</b>		<u>355,547</u>	<u>(209,136)</u>	<u>146,411</u>	<u>34,485</u>
Transfer between funds		<u>(191,833)</u>	<u>191,833</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>163,714</u>	<u>(17,303)</u>	<u>146,411</u>	<u>34,485</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>1,353,924</u>	<u>942,371</u>	<u>2,296,295</u>	<u>2,261,810</u>
<b>Total funds carried forward</b>		<u>1,517,638</u>	<u>925,068</u>	<u>2,442,706</u>	<u>2,296,295</u>

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 22 to 36 form an integral part of these financial statements.**

**New Start Highland**  
**(A company limited by guarantee)**

**Charity statement of financial activities**  
**(incorporating the income and expenditure account)**

**For the year ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Income</b>					
Donations and legacies	2	247,692	7,822	255,514	186,496
Income from charitable activities	3	637,884	653,587	1,291,471	1,105,332
Income from other trading activities: Other trading activities	5	101,364	27,930	129,294	102,153
Investment income	6	2,410	-	2,410	195
<b>Total income</b>		<u>989,350</u>	<u>689,339</u>	<u>1,678,689</u>	<u>1,394,176</u>
<b>Expenditure</b>					
Charitable activities	7	633,803	898,475	1,532,278	1,416,418
<b>Total expenditure</b>		<u>633,803</u>	<u>898,475</u>	<u>1,532,278</u>	<u>1,416,418</u>
<b>Net income / (expenditure)</b>		355,547	(209,136)	146,411	(22,242)
Transfer between funds		(191,833)	191,833	-	-
<b>Net movement in funds</b>		163,714	(17,303)	146,411	(22,242)
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,353,924	942,371	2,296,295	2,318,537
<b>Total funds carried forward</b>		<u>1,517,638</u>	<u>925,068</u>	<u>2,442,706</u>	<u>2,296,295</u>

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 22 to 36 form an integral part of these financial statements.

**New Start Highland**  
(A company limited by guarantee)

**Statement of financial position**  
**as at 31 March 2023**

	Notes	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
<b>Fixed assets:</b>					
Tangible assets	16	1,693,416	1,778,468	1,693,416	1,778,468
Investments	17	-	-	5	5
		<u>1,693,416</u>	<u>1,778,468</u>	<u>1,693,421</u>	<u>1,778,473</u>
<b>Current assets:</b>					
Stocks		5,244	4,730	-	-
Debtors	18	274,577	232,060	323,501	337,991
Cash at bank and in hand		751,093	594,073	695,148	483,081
		<u>1,030,914</u>	<u>830,863</u>	<u>1,018,649</u>	<u>821,072</u>
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	19	(281,624)	(313,036)	(269,364)	(303,250)
		<u>749,290</u>	<u>517,827</u>	<u>749,285</u>	<u>517,822</u>
<b>Net current assets</b>					
		<u>749,290</u>	<u>517,827</u>	<u>749,285</u>	<u>517,822</u>
<b>Total assets less current liabilities</b>		<u>2,442,706</u>	<u>2,296,295</u>	<u>2,442,706</u>	<u>2,296,295</u>
Creditors: amounts falling due after more than one year		-	-	-	-
		<u>2,442,706</u>	<u>2,296,295</u>	<u>2,442,706</u>	<u>2,296,295</u>
<b>Total net assets</b>		<u>2,442,706</u>	<u>2,296,295</u>	<u>2,442,706</u>	<u>2,296,295</u>
<b>The funds of the charity:</b>	20				
Unrestricted income funds - General	21	1,244,638	1,335,924	1,244,638	1,335,924
Unrestricted income funds - Designated	21	273,000	18,000	273,000	18,000
Restricted income funds	22	925,068	942,371	925,068	942,371
		<u>2,442,706</u>	<u>2,296,295</u>	<u>2,442,706</u>	<u>2,296,295</u>
<b>Total charity funds</b>		<u>2,442,706</u>	<u>2,296,295</u>	<u>2,442,706</u>	<u>2,296,295</u>

The trustees have prepared group accounts in accordance with section 398 of the Companies Act and Section 44 of the Charities and Trustee investments (Scotland) Act 2005. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the board on 23 August 2023 and signed on its behalf by



**Eleanor Neilson**  
Director

Company number: SC213206

The notes on pages 22 to 36 form an integral part of these financial statements.

**New Start Highland**  
**(A company limited by guarantee)**

**Statement of Cash Flows and Consolidated Statement of Cash Flows**  
**For the year ended 31 March 2023**

	Notes £	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022
<b>Cash generated from operating activities:</b>					
Net cash provided by/(used in) operating activities	23	127,933	53,535	182,980	54,122
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Cash flows from investing activities:</b>					
Interest received		2,410	195	2,410	195
Proceeds from sale of fixed assets		50,001	600	50,001	600
Purchase of fixed assets		(23,324)	(38,468)	(23,324)	(38,468)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net cash used in investing activities</b>		<b>29,087</b>	<b>(37,673)</b>	<b>29,087</b>	<b>(37,673)</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Cash flows from financing activities:</b>					
Repayment of borrowing		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net cash used in financing activities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<hr/>	<hr/>	<hr/>	<hr/>
Change in cash and cash equivalents in the year		157,020	15,862	212,067	16,449
Cash and cash equivalents at the beginning of the year		594,073	578,211	483,081	466,632
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	24	<b>751,093</b>	<b>594,073</b>	<b>695,148</b>	<b>483,081</b>
		<hr/>	<hr/>	<hr/>	<hr/>

The notes on pages 22 to 36 form an integral part of these financial statements.

**New Start Highland**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**1. Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**(a) Basis of preparation**

The financial statements have been prepared in accordance with 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

New Start Highland 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).

**(b) Preparation of the accounts on a going concern basis**

At the year end the group had cash reserves of £751,093. In what is a difficult climate for charity funding the trust continues to maintain its uncommitted reserves in line with the trustees' stated targets and the trustees consider that the trust has sufficient resources to continue operations for the foreseeable future. On this basis the charity and group are a going concern and there are no material uncertainties about the charity's ability to continue.

**(c) Group financial statements**

The financial statements consolidate the results of the charity and its wholly owned subsidiaries on a line-by-line basis.

**(d) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Gifts donated for resale are recognised in the accounts at the full resale value at the point at which they are sold.



**New Start Highland**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**(e) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

**(f) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**(g) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the Trust.

**(h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading and costs associated with the fund-raising activities of the charity.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**(i) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and governance costs which support the Trusts charity programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

**New Start Highland**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**(j) Tangible fixed assets**

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

Land & buildings	1% straight line
Fixtures, fittings & equipment	25% straight line
Motor vehicles	25% reducing balance

**(k) Stock**

Stock is included at the lower of cost or net realisable value.

**(l) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(m) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**(n) Creditors and provisions**

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

**(o) Financial instruments**

The trust 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 amortised cost using the effective interest method.

**(p) Pensions**

The pension costs charged in the financial statements represent the contributions payable by the charity during the year.

**New Start Highland**  
(A company limited by guarantee)

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**2. Donations and legacies**

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Group:</b>				
Donations	14,818	7,822	22,640	21,233
<b>Charity:</b>				
Donations	247,692	7,822	255,514	186,496

The income from donations for the group and the charity in the year ended 31 March 2022 included £10,993 which was unrestricted and £10,240 which was restricted.

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

**3. Income from charitable activities**

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Group and charity:</b>				
Primary purpose trading	496,314	66,918	563,232	467,619
Grants – Cycling UK	-	1,350	1,350	2,950
Grants – Robertson Trust	76,000	-	76,000	10,000
Grants – 3 <sup>rd</sup> Sector Homelessness	-	58,738	58,738	54,502
Grants – Adapt & Thrive	-	-	-	41,207
Grants – Changeworks Affordable Warmth	-	57,221	57,221	28,223
Grants – European Structural Fund	-	210,687	210,687	218,173
Grants – Community Jobs Fund	-	78,831	78,831	48,864
Grants – Covid Support	-	-	-	1,959
Grants – Coronavirus Job Retention Scheme	-	-	-	2,416
Grants – Investing in Communities	-	77,850	77,850	70,000
Grants – Employability Fund	-	8,536	8,536	25,413
Grants – Neighbourly Fund - Foodhub	-	1,350	1,350	-
Grants – Small Change 4 Justice	-	2,256	2,256	-
Grants – Positive Activities Coordinator	-	47,198	47,198	-
Grants – Benefits Take Up Fund	-	-	-	9,715
Grants – Waged Placement (Community Jobs and Employability Funds)	-	9,482	9,482	-
Grants – NHS HADP	-	3,217	3,217	13,595
Grants – Bank of Scotland	50,000	-	50,000	-
Grants – Community Learning and Development Deice Fund	15,000	-	15,000	-
Grants – Highland Third Sector Interface	-	13,891	13,891	5,142
Grants – Foundation Scotland	-	-	-	1,768
Grants – DWP	-	6,132	6,132	50,898
Grants – Digiboost	-	-	-	6,600
Grants – Scottish Government – Care Workers	-	-	-	12,177
Grants – Modern Apprenticeship	-	-	-	8,500
Grants – SSE Supporting Communities	-	8,956	8,956	20,183
Grants – Other	570	974	1,544	5,428
	637,884	653,587	1,291,471	1,105,332

**New Start Highland**  
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**Notes to the financial statements**  
**for the year ended 31 March 2023**

**3. Income from charitable activities (continued)**

The income from charitable activities for the group and charity in the year ended 31 March 2022 included £453,806 which was unrestricted and £651,526 which was restricted.

Income from charitable activities does not include grants from Government in respect of Covid Support and Job Retention Scheme of £nil (2022: £62,736), Adapt & Thrive of £nil (2022: £15,407) and from others of £1,411 (2022: £1,163) These are included within the income of New Start Highland Enterprises Limited and New Start Northern Limited in note 4.

**4. Income from other trading activities: Commercial trading operations**

The wholly owned trading subsidiary New Start Highland Enterprises Limited is incorporated in Scotland and donates all of its profits to the charity. New Start Highland Enterprises Limited operates the retail, painting, storage/removal facilities and commercial trading operations carried on by New Start Highland. The summary financial performance of this subsidiary alone is:

	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Turnover	730,726	549,940
Covid Support and other grants	1,411	32,745
Coronavirus Job Support Scheme	1,074	1,309
Cost of sales and administration costs	(415,473)	(330,498)
Administration charge from charity	(84,864)	(67,504)
	<hr/>	<hr/>
Net profit	232,874	185,992
Amount donated to the charity	(232,874)	(165,148)
	<hr/>	<hr/>
Retained in subsidiary	-	20,844
	<hr/>	<hr/>
The assets and liabilities of the subsidiary were:		
Current assets	98,756	127,770
Current liabilities	(98,755)	(127,769)
	<hr/>	<hr/>
Total net assets	1	1
	<hr/>	<hr/>
Aggregate share capital and reserves	1	1
	<hr/>	<hr/>

**New Start Highland**  
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**Notes to the financial statements**  
**for the year ended 31 March 2023**

**4. Income from other trading activities: Commercial trading operations (continued)**

The wholly owned trading subsidiary New Start Northern Limited is incorporated in Scotland and donates all of its profits to the charity. New Start Northern Limited operated the retail trading operations carried on by New Start Highland in the Caithness area until 31 March 2022 when the activities were transferred to New Start Highland Enterprises Limited. The summary financial performance of this subsidiary alone is:

	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Turnover	-	90,835
Covid Support and other grants received	-	27,517
Coronavirus Job Retention Scheme	-	1,165
Cost of sales and administration costs	-	(73,944)
Administration charge from charity	-	(9,575)
	<hr/>	<hr/>
Net profit / (loss)	-	35,998
Amount donated to the charity	-	(114)
	<hr/>	<hr/>
Retained in subsidiary	-	35,884
	<hr/>	<hr/>
The assets and liabilities of the subsidiary were:		
Current assets	1	1
Current liabilities	-	-
	<hr/>	<hr/>
Total net assets	1	1
	<hr/>	<hr/>
Aggregate share capital and reserves	1	1
	<hr/>	<hr/>

**5. Income from other trading activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
	<b>funds</b>	<b>funds</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Group and charity:</b>				
Sales	53,828	4,510	58,338	67,379
Fundraising events	3,308	-	3,308	2,113
Meeting room hire	2,574	-	2,574	994
Rental income	34,936	-	34,936	25,446
Other income	6,718	23,420	30,138	6,221
	<hr/>	<hr/>	<hr/>	<hr/>
	101,364	27,930	129,294	102,153
	<hr/>	<hr/>	<hr/>	<hr/>

The income from other trading activities for the group and charity in the year ended 31 March 2022 included £98,065 which was unrestricted and £4,088 which was restricted.

**New Start Highland**  
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**Notes to the financial statements**  
**for the year ended 31 March 2023**

**6. Investment income**

	Unrestricted funds £	2023 Total £	2022 Total £
<b>Group and charity:</b>			
Bank interest receivable	2,410	2,410	195
	<u>2,410</u>	<u>2,410</u>	<u>195</u>

The income from investments for the group and charity in the year ended 31 March 2022 included £195 which was unrestricted and £nil which was restricted.

**7. Expenditure on charitable activities**

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Group and charity:</b>				
Staff - Wages & salaries	447,574	562,832	1,010,406	921,302
Staff - Employer's NIC	40,431	33,253	73,684	61,427
Staff - Pension costs	26,833	18,555	45,388	45,670
Staff - Training & subsistence	2,512	4,241	6,753	4,038
Trustee - Wages & salaries	71,185	-	71,185	68,054
Trustee - Employer's NIC	9,021	-	9,021	8,171
Trustee - Pension costs	10,139	-	10,139	10,326
Furniture purchases and repairs	3,041	17,123	20,164	23,177
Repairs and maintenance	8,419	3,408	11,827	15,163
Management and consultancy	18,422	7,922	26,344	21,544
Advertising, printing, postage and stationery	8,898	2,089	10,987	9,583
Volunteer expenses	-	6,855	6,855	3,759
Depreciation & impairment	18,776	35,115	53,891	43,771
Gain/losses on tangible assets	-	-	-	(295)
Computer costs	23,177	362	23,539	36,295
Starter packs	549	3,461	4,010	13,288
General expenses	(7,669)	8,417	748	8,981
Subscriptions	8,446	6,779	15,225	10,081
Admin service recharge	(191,892)	107,028	(84,864)	(71,706)
Training	-	15,630	15,630	9,075
Rent, rates & insurance	58,634	7,972	66,606	64,116
Light & heat	12,631	12,369	25,000	21,523
Motor vehicle & travel expenses	40,693	41,224	81,917	62,409
Telephone	10,150	3,840	13,990	14,411
Bank charges	1,953	-	1,953	2,275
Auditors' remuneration	11,880	-	11,880	9,980
	<u>633,803</u>	<u>898,475</u>	<u>1,532,278</u>	<u>1,416,418</u>

The expenditure on charitable activities for the group and charity in the year ended 31 March 2022 included £642,654 which was unrestricted and £773,764 which was restricted.

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**Notes to the financial statements**  
**for the year ended 31 March 2023**

**8. Expenditure on charitable activities**

	<b>CPD</b>	<b>Training</b>	<b>Poverty</b>	<b>Housing</b>	<b>General</b>	<b>Total</b>
	<b>£</b>	<b>Service</b>	<b>Alleviation</b>	<b>Support</b>	<b>Fund</b>	<b>£</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Direct expenditure	1,213	414,807	358,124	459,829	383,169	1,617,142
Support costs recharged:						
Property expenses	-	7,500	12,408	16,355	(55,684)	(19,421)
IT & telephone	-	7,033	6,248	9,566	(31,927)	(9,080)
Finance & management	2,005	39,702	38,823	36,320	(160,492)	(43,642)
Transport	-	8,177	(18,398)	-	-	(10,221)
Human resources	-	2,122	1,408	2,457	(8,487)	(2,500)
	<u>3,218</u>	<u>479,341</u>	<u>398,613</u>	<u>524,527</u>	<u>126,579</u>	<u>1,532,278</u>

Support costs are allocated to activities and subsidiary companies based on their usage, for example salary costs are recharged on the basis of time spent and property costs are recharged on the basis of floor space used.

**9. Governance costs**

	<b>Governance</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>Total</b>	<b>Total</b>
		<b>£</b>	<b>£</b>
Auditors' remuneration	11,880	11,880	9,980
	<u>11,880</u>	<u>11,880</u>	<u>9,980</u>

Governance costs are included within General Fund expenditure.

**10. Net income/(expenditure) for the year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Group and charity:</b>		
Net income/(expenditure) is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	58,375	49,142
Auditors' remuneration	11,880	9,980
Gain on disposal of tangible fixed assets	-	(295)
	<u>70,255</u>	<u>58,827</u>

**New Start Highland**  
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**Notes to the financial statements**  
**for the year ended 31 March 2023**

**11. Auditors' remuneration**

	2023 £	2022 £
Auditors' remuneration - audit of the financial statements	9,130	7,350
Auditors' remuneration - other fees: -Accountancy	2,750	2,630

In common with many other charities of our size and nature we use our auditors to assist with the preparation of the financial statements.

**12. Staff costs**

	2023 £	2022 £
<b>Group:</b>		
Wages and salaries	1,322,461	1,226,208
Social security costs	94,842	80,033
Pension costs	62,935	63,655
	1,480,238	1,369,896
<b>Charity:</b>		
Wages and salaries	1,081,591	989,356
Social security costs	82,705	69,598
Pension costs	55,527	55,996
	1,219,823	1,114,950

One employee received emoluments of more than £60,000 (2022: one), this employee's total emoluments fell in a band between £80,000 and £90,000.

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2023 Number	2022 Number
Employees	58	64



**New Start Highland**  
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**Notes to the financial statements**  
**for the year ended 31 March 2023**

**13. Trustees' remuneration and costs of key management personnel**

	2023 £	2022 £
Wages and salaries	217,577	207,637
Social security costs	25,004	22,552
Pension costs	26,062	24,900
	<hr/>	<hr/>
	268,643	255,089
	<hr/>	<hr/>

One employee received employee benefits (excluding employer pension costs) in excess of £60,000 (2022: one).

The key management personnel of the parent charity and group comprise of the trustees, the deputy chief executive, the finance director, the funding manager and the operations manager.

Number of directors to whom retirement benefits are accruing under a money purchase scheme

1	1
<hr/>	<hr/>

During the year James Dunbar received remuneration of £71,185 (2022: £68,054) and employer pension contributions of £9,366 (2022: £8,954). He received no other benefit other than expenses amounting to £370 (2022: £82). James Dunbar is the Chief Executive of New Start Highland. No charity trustee received payment for professional or other services supplied to the charity (2022: none).

**14. Pension costs**

The company operates a defined contribution pension scheme in respect of the staff. The scheme and its assets are held by independent managers. The company also participates in the Pension Trust's Growth Plan. This plan is funded and is a multi-employer scheme. The pension charge represents contributions due from the company.

	2023 £	2022 £
<b>Group:</b>		
Pension charge	62,935	63,655
	<hr/>	<hr/>
<b>Charity:</b>		
Pension charge	55,527	55,996
	<hr/>	<hr/>

**New Start Highland**  
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**Notes to the financial statements**  
**for the year ended 31 March 2023**

**15. Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

<b>16. Tangible fixed assets – group and charity</b>	<b>Land and buildings freehold £</b>	<b>Fixtures, fittings and equipment £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 April 2022	1,955,539	390,764	222,489	2,568,792
Additions	-	23,324	-	23,324
Disposals	(61,500)	(306,995)	-	(368,495)
At 31 March 2023	1,894,039	107,093	222,489	2,223,621
<b>Depreciation</b>				
At 1 April 2022	279,262	331,848	179,214	790,324
Charge for the year	25,982	21,580	10,813	58,375
On disposals	(11,499)	(306,995)	-	(318,494)
At 31 March 2023	293,745	46,433	190,027	530,205
<b>Net book values</b>				
At 31 March 2023	1,600,294	60,660	32,462	1,693,416
At 31 March 2022	1,676,277	58,916	43,275	1,778,468

**17. Fixed asset investments**

The charity holds 1 share of £1 in its wholly owned trading subsidiary company New Start Highland Enterprises Limited which is incorporated in Scotland. The activities and results of this company are summarised in note 4.

The charity holds 1 share of £1 in its wholly owned trading subsidiary company New Start Northern Limited which is incorporated in Scotland. The activities and results of this company are summarised in note 4 and the company is now dormant.

The charity holds 1 share of £1 in its wholly owned subsidiary company New Start Commercial Services Limited which is incorporated in Scotland. This company is dormant.

The charity holds 1 share of £1 in its wholly owned subsidiary company Unique Ness Furniture Limited which is incorporated in Scotland. This company is dormant.

The charity holds 1 share of £1 in its wholly owned subsidiary company Restoring Scotland Limited which is incorporated in Scotland. This company is dormant.

**New Start Highland**  
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**Notes to the financial statements**  
**for the year ended 31 March 2023**

**17.1. Holdings of 20% or more**

The company holds 20% or more of the share capital of the following companies:

	Country of registration or incorporation	Nature of business	Share class	Proportion of shares held
<b>Subsidiary undertaking</b>				
New Start Highland Enterprises Limited	Scotland	Trading	Ordinary	100%
New Start Northern Limited	Scotland	Dormant	Ordinary	100%
New Start Commercial Services Limited	Scotland	Dormant	Ordinary	100%
Unique Ness Furniture Limited	Scotland	Dormant	Ordinary	100%
Restoring Scotland Limited	Scotland	Dormant	Ordinary	100%

**18. Debtors**

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Trade debtors	196,438	136,192	158,871	119,414
Amounts due from subsidiary and associated undertakings	-	-	86,495	122,712
Other debtors	78,139	95,868	78,135	95,865
	<u>274,577</u>	<u>232,060</u>	<u>323,501</u>	<u>337,991</u>

**19. Creditors: amounts falling due within one year**

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Trade creditors	22,543	37,420	22,543	37,420
Other taxes and social security	77,096	53,923	64,836	44,137
Other creditors	19,476	26,351	19,476	26,351
Accruals and deferred income	162,509	195,342	162,509	195,342
	<u>281,624</u>	<u>313,036</u>	<u>269,364</u>	<u>303,250</u>

**New Start Highland**  
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**Notes to the financial statements**  
**for the year ended 31 March 2023**

**20. Analysis of net assets between funds (Group)**

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2023 as represented by:			
Tangible fixed assets	768,348	925,068	1,693,416
Net current assets	749,290	-	749,290
	<u>1,517,638</u>	<u>925,068</u>	<u>2,442,706</u>

**21. Unrestricted funds (Group)**

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General Fund	1,335,924	1,489,687	(1,134,140)	(446,833)	1,244,638
Designated Fund	18,000	-	-	255,000	273,000
	<u>1,353,924</u>	<u>1,489,687</u>	<u>(1,134,140)</u>	<u>(191,833)</u>	<u>1,517,638</u>

The designated fund is held to represent reserves that are not available for other activities. The bulk of the reserve, £255,000, is held to allow the charity to maintain a rolling program of renewal of IT equipment.

**22. Restricted funds**

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Poverty Alleviation	-	278,628	(398,613)	119,985	-
Building	942,371	-	(17,303)	-	925,068
Training Service	-	407,494	(479,341)	71,847	-
CPD	-	3,217	(3,218)	1	-
	<u>942,371</u>	<u>689,339</u>	<u>(898,475)</u>	<u>191,833</u>	<u>925,068</u>

**New Start Highland**  
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**Notes to the financial statements**  
**for the year ended 31 March 2023**

**22. Restricted funds (continued)**

**Purposes of restricted funds**

Poverty Alleviation – recycles donations of second hand furniture and supplies furniture for new tenants as required.

Building - grants received for the multi-purpose centre completed April 2006 and for the construction of the new office and warehouse building completed in 2011.

Training Service – provides both accredited and non-accredited training opportunities to enable long term unemployed individuals develop the skills required to both secure and maintain employment.

CPD - represents funding for upskilling the team in delivery of charitable services.

General expenses are paid out of the unrestricted general fund and then recharged to the above restricted funds based on specific percentages.

**23. Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	<b>Group 2023 £</b>	<b>Group 2022 £</b>	<b>Charity 2023 £</b>	<b>Charity 2022 £</b>
Net income/(expenditure) for the year	146,411	34,485	146,411	(22,242)
Adjustments for:				
Depreciation charges	58,375	49,142	58,375	49,142
Loss/(profit) on the sale of fixed assets	-	(295)	-	(295)
Interest receivable	(2,410)	(195)	(2,410)	(195)
Decrease/(increase) in stock	(514)	(323)	-	-
Decrease/(increase) in debtors	(42,517)	(84,150)	14,490	(26,685)
Increase/(decrease) in creditors	(31,412)	54,871	(33,886)	54,397
	<u>127,933</u>	<u>53,535</u>	<u>182,980</u>	<u>54,122</u>

**24. Analysis of cash and cash equivalents**

	<b>Group 2023 £</b>	<b>Group 2022 £</b>	<b>Charity 2023 £</b>	<b>Charity 2022 £</b>
Cash in hand	<u>751,093</u>	<u>594,073</u>	<u>695,148</u>	<u>483,081</u>

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**Notes to the financial statements**  
**for the year ended 31 March 2023**

**25. Company limited by guarantee**

New Start Highland is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required, not exceeding £1, to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**26. Contingent liabilities**

New Start Highland participates in The Pension Trust's Growth Plan. The plan is funded and is a multi-employer pension plan. As this is a multi-employer plan, it is not possible in the normal course of events to identify on a reasonable and consistent basis the share of underlying assets and liabilities belonging to individual employers.

The plan's actuary has indicated to the directors that as at 30 September 2022, the most recent calculation available, there is a contingent liability attributable to New Start Highland of £17,231 (2022: £23,525), and there is no requirement for New Start Highland to make any additional contributions to fund the deficit over the next two years. This contingent liability would crystallise should New Start Highland withdraw from the plan but at present the directors have no plans to remove New Start Highland from the plan.

**27. Related party transactions**

During the year, New Start Highland made purchases from Dynam Ltd amounting to £252 (2022: £606). At the year end, £nil (2022: £nil) was owed by New Start Highland to Dynam Ltd. Eleanor Neilson is on the board of Dynam Ltd and New Start Highland.

**28. 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 9 Carsegate Road North, Inverness, IV3 8DU.

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**Legal and administrative information**

<b>Charity number</b>	SC029635
<b>Company registration number</b>	SC213206
<b>Registered and principal office</b>	9 Carsegate Road North Inverness IV3 8DU
<b>Trustees</b>	J Dunbar C M Macleod E J Neilson J Todd
<b>Auditors</b>	Frame Kennedy Ltd Metropolitan House 31-33 High Street Inverness IV1 1HT
<b>Bankers</b>	The Royal Bank of Scotland plc Inverness Chief Office 29 Harbour Road Inverness IV1 1NU
<b>Solicitors</b>	MacLeod & MacCallum 28 Queensgate Inverness IV1 1YN

