

Registered number
SC380888

Checkin Works
Report and Accounts
31 March 2024

Checkin Works Company Information

Trustees

Gary Brewer
Mark Bush (resigned 1 February 2023)
Philip Cachia
Angela Ferguson
Emilianna Fusaro
Michael Hodgson
Ian Gibson
Varun Gupta
Jennifer Westall

Independent examiner

Fiona Fraser
Fraser + Accountants
3 Barossa Place
PH1 5HG

Registered office

51-53 South Street
Perth
United Kingdom
PH2 8PD

Company Registration number

SC380888

Charity Registration Number

SC041642

Checkin Works
Registered number: SC380888
Trustees' Report
For the year ended 31 March 2024

The trustees present their report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are as follows:

1. To prevent or reduce the experience of social and economical poverty for disadvantaged adults by, in particular but not exclusively to, improving their opportunities to access and sustain meaningful employment.
2. To promote greater self-fulfilment for disadvantaged individuals through the advancement of education, personal development and employment skills training.
3. To increase public knowledge and understanding, through education and training of the employment issues experienced by disadvantaged individuals.
4. To protect and improve the physical and mental health of disadvantaged individuals who are experiencing significant challenges in finding employment.
5. To promote publicly the values of equality and diversity in order to reduce the social and economic discrimination that disadvantaged individuals experience.
6. To develop the social and economic strength of local communities by encouraging volunteer activity and promoting civic responsibility.

Strategy

- The charity uses a personalised outcomes-focused approach to providing work experience, training and quality of life support.
- The charity provides a comprehensive monitoring and review process with beneficiaries in order to achieve sustainable outcomes for beneficiaries.
- To achieve the company's objectives, the charity provides work experience and training opportunities to its beneficiaries through its wholly owned subsidiary company, Giraffe Trading Community Interest Company.
- Checkin recruits and trains volunteer Buddies who provide core employability and progression support to beneficiaries.

Checkin Works
Registered number: SC380888
Trustees' Report
For the year ended 31 March 2024

Financial review

Results for the year ended 31 March 2023 are given in the Statement of Financial Activities on page 10. The assets and liabilities are detailed on the Balance Sheet on page 11.

In summary income amounted to £458,369 (2022 - £ 297,078), expenditure totalled £487,418 (2022 - £ 319,842) resulting in a net expenditure for the year of £ 29,049 (2022 - net expenditure - £ 22,764).

At the balance sheet date the charity held total reserves of £191,260 of which £58,830 were unrestricted and £132,430 were restricted.

Reserves policy

It is the stated objective of the charity to build up a reserve of unrestricted funds to the equivalent of 6 months' core expenditure in order to continue the current activities of the charity in the event of a significant drop in funding and/or social enterprise activity. As a relatively young charity, the establishment of such free reserves is a medium-term objective

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Gary Brewer
Mark Bush (resigned 1 February 2023)
Philip Cachia
Angela Ferguson
Emilianna Fusaro
Michael Hodgson
Ian Gibson
Varun Gupta
Jennifer Westall

Appointment of trustees

The charity takes a pro-active approach in appointing suitable candidates in order to broaden the governance skills base of the Board.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisation

The trustees are responsible for setting the strategic direction of the charity and ensuring that proper accounting records are maintained to allow accounts to comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps to detect and prevent fraud and other irregularities. Trustees are also responsible for ensuring that the company has an effective approach to managing health and safety risks.

The day-to-day management and operation of the charity is the responsibility of the Chief Executive who is assisted in his role by an Operations Manager, Outcomes Team and Kitchen/Hospitality Teams.

Checkin Works**Registered number: SC380888****Trustees' Report****For the year ended 31 March 2024****Trustee induction and training**

New trustees undertake an induction to the organisation. This includes identifying their practical skills and interests. Trustees are offered internal and external opportunities to develop their knowledge base and update their skills.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

The trustees' report was approved by the Board of Trustees

Philip Cachia
Chairman

22 November 2023

Checkin Works

Independent Examiner's Report to the Trustees

I report on the financial statements of the Charity for the year ended 31 March 2024 which are set out on pages 7 and 14.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) a to c of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1) of 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 2006 Accounts 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 examiners' statement

In the course of my examination, no matter has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

(i) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended); and

(ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations:

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached,

Use of our report

This report is made to the company's board of directors, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's financial statements on behalf of the company's board of directors and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's board of directors as a body, for my work or for this report.

Fiona Fraser
Chartered Accountant

3 Barossa Place
Perth
PH1 5HG

Checkin Works
Balance Sheet
as at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets		33,230	44,022
Current assets			
Stocks		100	100
Debtors	2	40,111	27,210
Cash at bank and in hand		117,108	209,059
		<u>157,319</u>	<u>236,369</u>
Current liabilities	3	(59,315)	(38,904)
Net current assets		<u>98,004</u>	<u>197,465</u>
Total assets plus current assest		<u>131,234</u>	<u>241,487</u>
Creditors: amounts falling due after more than one year			
Net assets		<u>131,234</u>	<u>241,487</u>
Represented by funds			
Unrestricted funds	7	73,351	58,830
Restricted funds	8	57,883	132,430
		<u>131,234</u>	<u>191,260</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Philip Cachia
Chair

Approved by the board on xxxxxx

Checkin Works
Company limited by guarantee
Statement of financial activities
for the year ended 31 March 2024

	Notes	2024	2024	2024	2023	2023	2023
	7	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income form:							
Donations and legacies		156,272	326,799	483,071	49,012	408,757	457,769
Charitable activities				-	-		-
Other trading activities		600		600	600		600
Other		-	-	-			
		<u>156,872</u>	<u>326,799</u>	<u>483,671</u>	<u>49,612</u>	<u>408,757</u>	<u>458,369</u>
Expenditure on:							
Charitable activities	4	193,266	350,431	543,697	68,901	418,517	487,418
Total		<u>193,266</u>	<u>350,431</u>	<u>543,697</u>	<u>68,901</u>	<u>418,517</u>	<u>487,418</u>
Net Income/(Expenditure) resources		(36,394)	(23,632)	(60,026)	(19,289)	(9,760)	(29,049)
Transfer to deferred income				-	-	(12,491)	(12,491)
Gross transfers between funds		50,915	(50,915)	-	(1,282)	1,282	-
Balances brought forward 1 April 2023		58,830	132,430	191,260	79,401	153,399	232,800
Balances carried forward 31 March 2024		<u>73,351</u>	<u>57,883</u>	<u>131,234</u>	<u>58,830</u>	<u>132,430</u>	<u>191,260</u>

The statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006.

All the activities referred to above are continuing activities.

All movements in the charity's funds during the year are reflected through the statement of financial activities.

1 Accounting policies

Basis of preparation

The accounts have been prepared in accordance with the 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 2015 (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). The Venture Community Association meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The presentational currency of the financial statements is Pound Sterling.

Income recognition policy

Income is included in the SOFA when the charity becomes entitled to the income and the amount can be qualified with reasonable accordance and receipt is probable. All income is unrestricted unless specifically restricted by the funder. Income is only deferred when the Charity must fulfil conditions before becoming entitled to it or where the funder has specified that the income is to be expended in a future accounting period. Grant income is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. Grants relating to an asset are recognised in income systematically over the asset's expected useful life. If part of such a grant is deferred it is recognised as deferred income rather than being deducted from the asset's carrying amount. Income from trading activities includes income to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Short-term debtors and creditors

Debtors are recognised when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Creditors are recognised when the charity has a present legal or constructive obligation resulting from a past event to make payment to a third party, it is probable that the settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

Value Added Tax

The Company is not registered for VAT and accordingly, where applicable, all expenditure is inclusive of VAT.

Funds

Unrestricted funds are those funds which can be used at the Trustees' discretion. Restricted funds are those funds whose purposes have been restricted by the donor. Designated funds are those funds which have been earmarked by the trustees for specific purposes.

Allocation of Overhead and Support Costs

Overhead and support costs, which include governance costs, are allocated between charitable activities. These costs have been apportioned to the various activities by the charity. The allocation of overhead and support costs is analysed in note 4. Support costs of the charity which have been funded by core grant which is not attributable direct to specific projects. Governance costs comprise all costs involving the public accountability of the charity.

Charitable Activities

Costs of charitable activities include direct costs and an apportionment of overhead and governance costs are shown in note 5.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	10% straight line
Plant and equipment	20% straight line
Fixtures and fittings	20% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Checkin Works
Notes to the Accounts
for the year ended 31 March 2024

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is an indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Costs comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no nominal consideration are measured the lower of replacement cost and cost.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employees' services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Debtors	2024	2023
	£	£
Trade debtors		-
Amounts owed by subsidiary undertakings	36,253	22,788
Other debtors	-	-
Prepayments and accrued income	3,858	4,422
	40,111	27,210

3 Creditors: amounts falling due within one year	2024	2023
	£	£
Other taxation and social security	5,004	4,474
Trade creditors	29,956	5,167
Accrued income	20,435	24,407
Hire purchase	-	585
Other creditors	3,920	4,271
	59,315	38,904

4 Analysis of expenditure on charitable activities	Direct project costs	Staff costs	Support costs	Governance costs	Total
Baillie Gifford		4,995			4,995
Communities Recovery Fund					-
Community Food Donations					-
Digital Charter					-
Edward Gostling Foundation		343			343
Energy Savings Trust	107,150		6,341		113,491
Morrison's Foundation					-
Mushroom Trust Fund					-
PCLF			2,808		2,808
PKAPTF		11,007	7,051		18,058
PKAVS					-
Robertson Trust		49,998			49,998
The Gannochy Trust	2,054	45,951	38,577	2,328	88,910
The National Lottery Community Fund	6,723	47,818	17,287		71,828
	115,927	160,112	72,064	2,328	350,431
Unrestricted funds	78,493	86,120	28,651		193,264

5 Analysis of governance and support costs

The Trustees initially identified the costs of its support functions. It then identifies those costs which relate to the governance function, Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the charitable activities. Refer to the table below for the analysis of support and governance costs.

	Support	Governance	Total
Premises costs	37,944		37,944
Training	3,955		3,955
Postage and stationery and advertising	2,570		2,570
Travel	1,574		1,574
Equipment/repairs	8,970		8,970
Telephone/Internet	8,997		8,997
Professional fees	19,170		19,170
Insurance	6,231		6,231
Administration	512		512
Depreciation	10,792		10,792
Independent examiners		2,328	2,328
	100,715	2,328	103,043

6 Analysis of staff costs, trustee remuneration and the cost of key management personnel

	2024	2023
Salaries and wages	223,009	173,953
Social security costs	16,136	12,341
Other pension costs	5,250	4,027
	244,395	190,321

No employees had employee benefits in excess of £60,000 (2021:£nil).

The charity trustees were not paid or received any other benefits from employment within the company in the year (2021:£nil) neither were they reimbursed expenses during the year (2021:£nil). No charity trustee received payments for professional or other services supplied to the charity (2021:£nil).

	2024	2023
Full time		
Management staff	5	4
Other staff	2	2
	7	6

Tangible fixed assets	Leasehold improvements	Plant & equipment	Fixtures & fittings	Motor vehicles	Total
Cost					
At 1 April 2023	40,500	19,791	13,209	9,649	83,149
Additions					-
At 31 March 2024	40,500	19,791	13,209	9,649	83,149
Depreciation and impairment					
At 1 April 2023	15,660	8,003	6,781	8,683	39,127
Depreciation charged in the year	3,870	3,958	2,642	322	10,792
At 31 March 2024	19,530	11,961	9,423	9,005	49,919
Net book value					
At 31 March 2024	20,970	7,830	3,786	644	33,230
At 31 March 2023	24,840	11,788	6,428	966	44,022

	2024	2023
Stocks		
Finished goods and goods for resale	100	100

Checkin Works
Notes to the Accounts
for the year ended 31 March 2024

7 Analysis of charitable funds
Analysis of movements in unrestricted funds

	Balance 1 April 2023	Income	Expenditure	Transfers	Balance 31 March 2024
General fund	58,830	156,872	(193,266)	50,915	73,351
Total	58,830	156,872	(193,266)	50,915	73,351

Analysis of movements in unrestricted funds - previous years

	Balance 1 April 2022	Income	Expenditure	Transfers	Balance 31 March 2023
General fund	79,401	49,612	(68,901)	(1,282)	58,830
Total	79,401	49,612	(68,901)	(1,282)	58,830

Name of unrestricted fund
General fund

Description, nature and purposes of fund
The 'free reserves' after allowing for all designated funds.

General fund income

Community Food donations	27,956
PKC - GCK	50,000
PKAVS	13,650
PKC SLA	31,196
Fundraising/donations	19,780
Grants less than £10,000	14,290
	<u>156,872</u>

8 Analysis of movements in restricted funds

	Balance 1 April 2023	Income	Expenditure	Transfers	Balance 31 March 2024
Adapt & Thrive	3,957	-		(3,957)	-
Baillie Gifford	-	5,000	(4,995)		5
Communities Recovery Fund	2,339	-		(2,339)	-
Community Food Donations	33,411	-		(33,411)	-
Digital Charter	808	-		(808)	-
Edward Gostling Foundation	8,184	-	(343)		7,841
Energy Savings Trust	-	113,491	(113,491)		-
Morrisons Foundation	-	9,500			9,500
Mushroom Trust Fund	1,000	-		(1,000)	-
PCLF	-	25,000	(2,808)		22,192
PKAPTF	-	18,058	(18,058)		-
PKAVS	9,400	-		(9,400)	-
Robertson Trust	25,000	27,500	(49,998)		2,502
The Gannochy Trust	37,080	60,000	(88,910)		8,170
The National Lottery Community Fund	11,251	68,250	(71,828)		7,673
	<u>132,430</u>	<u>326,799</u>	<u>(350,431)</u>	<u>(50,915)</u>	<u>57,883</u>

Checkin Works
Notes to the Accounts
for the year ended 31 March 2024

	Balance 1 April 2022	Income	Expenditure	Transfers	Balance 31 March 2023
Adapt & Thrive	46,080		(42,123)		3,957
Baillie Gifford	5,000	5,000	(10,000)		-
Chance to Connect	5,000		(5,000)		-
Clothworkers Foundation		20,000	(20,000)		-
Communities Recovery Fund	6,556		(4,217)		2,339
Community Food Donations		49,394	(17,983)	2,000	33,411
Corra Foundation	2,000			(2,000)	-
Cycling Scotland		12,491		(12,491)	-
Digital Charter	6,947		(6,139)		808
Edward Gostling Foundation		10,000	(1,816)		8,184
Energy Savings Trust	14	3,972	(3,972)	(14)	-
Garfield Weston		20,000	(20,000)		-
Henry Smith Charitable Trust	1,004		(1,004)		-
Mushroom Trust Fund	1,000				1,000
NHS Tayside	1,652		(1,691)	39	-
Perth City Harbour		2,000	(2,000)		-
Peter Harrison Foundation	10,694		(10,694)		-
PKC Action 15	23,350		(23,350)		-
PKAVS		9,400			9,400
PKC Community Investment	12,972		(14,235)	1,263	-
PKC - GCK	17,500	31,500	(48,994)	(6)	-
PKC Mental Health & Wellbeing	11,862		(11,862)		-
Robertson Trust		25,000			25,000
Screwfix Foundation		5,000	(5,000)		-
Society of Writers Trefoil House	1,611		(1,611)		-
Suez		50,000	(50,000)		-
The Gannochy Trust	6	50,000	(12,926)		37,080
The National Lottery Community Fund	151	65,000	(53,900)		11,251
Wolfson Foundation		50,000	(50,000)		-
	153,399	408,757	(418,517)	(11,209)	132,430

Name of restricted fund

Energy Savings Trust

Mushroom Trust Fund

Edward Gostling Foundation

Morrisons Foundation

PCLF

Robertson Trust

The Gannochy Trust

The National Lottery Community Fund

Description, nature and purposes of fund

Grant for purchase of ebikes and related equipment

Grant to support the Bee Bomb Community Farm Project

9 Related party transactions

There have been no related party transactions during the financial period.

10 Going concern

The Trustees consider that the charity is in a fair position to continue its activities during the coming year, and that the charity's reserves are adequate to fulfil its obligations. The trustees have considered the going concern assumption and there are no material uncertainties' about the charity's ability to continue as a going concern.

