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## Signature Details

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<b>Date &amp; Time:</b>	24/09/2020 15:53:57 (BST)
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<b>Signing Statement:</b>	he directors have approved the attached accounts at a board meeting on 23 September 2020.

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**HOMELESS NETWORK SCOTLAND  
(formerly Glasgow Homelessness Network)**

**Annual Report and Accounts  
For the year ended 31 March 2020**

**Company No. SC 112361  
Charity No. SC 003453**

**HOMELESS NETWORK SCOTLAND**  
**Contents of the Financial Statements**  
**For the year ended 31 March 2020**

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## **HOMELESS NETWORK SCOTLAND**

### **Report of the Trustees For the year ended 31 March 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of 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).

#### **Status**

The charity is a Public Benefit Entity established as a company limited by guarantee and does not have any share capital.

#### **Guarantee**

Each member of the board has undertaken to contribute an amount not exceeding £1 towards any deficit arising in the event of Homeless Network Scotland (the charity) being placed in liquidation.

#### **Results**

The statement of financial activities is set out on page 8 and shows the net income/(expenditure) for the year.

#### **Principal Activity**

The company is established for charitable purposes only, in particular to focus on methods of preventing and alleviating homelessness in Scotland and to promote the welfare of people affected by homelessness

The past assistance of all donors and grant aiding bodies is gratefully acknowledged in facilitating the work of the charity.

#### **Governance & Management**

Homeless Network Scotland is a Scottish charity registered with the Office of the Scottish Charity Regulator (SC 003453) and a Company Limited by Guarantee (SC112361), constituted by its memorandum and articles. It is a membership organisation, with a Board of Directors elected annually by the members at the Annual General Meeting. The Board of Directors appoints a Chief Executive to manage the day to day running of the organisation on its behalf.

#### **Directors**

The Directors of the company during part or all of the period covered by this report were:

Moira Bayne	Hugh Hill	Elodie Mignard
Sean Cussen	Pauline Lunn	Peter Millar
Norman Fitzpatrick	Patrick McGrath	Neil Morland
Suzanne Fitzpatrick	Patrick McKay	Rebecca Pringle

#### **Directors' appointment, induction and training**

Each year an induction programme for new Board members addresses the fundamental purpose and vision of Homeless Network Scotland. The programme includes constitutional matters, governance policy and responsibilities, the current plan and financial matters. The programme is run by the Chair and the Chief Executive and is open to all Board members and senior staff.

## **HOMELESS NETWORK SCOTLAND**

### **Report of the Trustees For the year ended 31 March 2020**

#### **Volunteers**

Homeless Network Scotland recognises with thanks the broad contribution that volunteers make to the development of our organisation and to the meeting of our aims. We also respect the valuable and unique contribution that volunteers with experience of homelessness provide and most of our volunteering activity benefits from this specific experience.

#### **Reserves Policy**

Homeless Network Scotland is a membership organisation that works to end homelessness across Scotland. We help to connect people, organisations and institutions to learn together from those with lived experience of homelessness, from the findings of research and from other relevant evidence of what works to end homelessness. We facilitate partnerships to act in ways that bring about enduring solutions that will ultimately provide a home for everyone.

Our work is largely funded by relatively short-term restricted project grants and surpluses generated from consulting and training commissions. The Trustees have taken this lack of certainty of long-term income for the charity into account when assessing the reserves needed for its proper operation. The charity does not provide frontline services so the requirement for unrestricted reserves is based on staff salaries and office overheads.

Designated funds have been set aside to provide cover for the costs in the event of the unplanned closure of the charity. As at 31 March 2020 the amount provided is £166,000.

The Trustees have estimated that unrestricted reserves of £121,300 would be required to enable the charity to operate for an average of two months if there was a lack of grant and commission income. This is estimated to be sufficient time to obtain funding or to decide on the future of the charity.

The unrestricted reserves as at 31 March 2020 are £127,210 which is a surplus of £5,910 compared with the estimated requirement. The Trustees propose to increase the surplus to provide the charity with some flexibility to react positively to opportunities and unexpected crises in the sector.

The Reserves Policy is reviewed annually by the Trustees.

#### **Risk Management**

The Board review the major risks which the charity faces on a regular basis and believe that maintaining the free resources at the current levels will provide sufficient resources in the event of adverse conditions. The Board carry out annual reviews of the controls over key financial systems and also examine other operational and business risks which the charity faces and have established systems to mitigate the significant risks. The Board makes further routine assessments of risks to the charity across the areas of Finance, Governance, Strategy and Organisational Development.

#### **Business Review**

During this year, the Board of Directors reflected closely on the extent to which our charitable objectives reflected the increasingly national scope of our work. The pace of change and scope of ambition laid by the previous year's Homelessness & Rough Sleeping Action Group, of which we were a member, also helped clarify how we can continue to make an impact by focusing on what works and what matters. Our name change to Homeless Network Scotland was unanimously approved at our Annual General Meeting in October 2019 and warmly welcomed across our networks and partnerships.

We have for many years been proud to lead the development of lived experience of homelessness shaping key national and local programmes. This year we were excited to launch 2 influential programmes now at the forefront of our business. Through 'All in For Change', we've created a dynamic national platform for people with lived experience of homelessness and those with frontline responsibilities to connect directly with Scottish Ministers and the multi-agency planning structures for housing and homelessness. Thanks to funding from Scottish Government, and in partnership with Scottish Community Development Centre and Cyrenians, this programme helps to ensure that the delivery of the national plan to end homelessness is enabled, and scrutinised, by people on the ground. And in Glasgow, our local roots have evolved this work further. This year, we created a structure for a group of people with lived experience of homelessness to be an equal partner in the full commissioning process for the <10-year, £187m Glasgow Alliance to End Homelessness. GHIFT (the Glasgow Homelessness Involvement and Feedback Team) are a highly respected and skilled team, who in

February of this year took their seat alongside the new Alliance as an integral part of it with funding from Glasgow City Health & Social Care Partnership to enable that.

This year we were proud to accept the project management role for Scotland's Housing First Pathfinder, alongside fund managers the Corra Foundation and thanks to investment from Scottish Government and Social Bite. We also host Housing First Scotland, an information and support resource which belongs to everyone who is helping Housing First become the first response for people whose homelessness is made harder by experiences such as trauma and addictions. With steady progress during the year, 252 Housing First tenancies had started with an unprecedented 92% tenancy sustainment rate at March 2020.

Our training and consultancy-based social enterprise *All In Scotland* has continued to make new and maintain strong existing connections. We learn as much as we share learning through this programme, which is for the purpose of generating income that we can redirect to our core charitable objectives.

### **Future Plans**

We entered this year with a clear focus on our priorities but by March 2020, like everyone, we faced the reality of the coronavirus pandemic and the national lockdown. The sector-side response to the public health crisis has already made us reassess our understanding of what it is possible to achieve, and how quickly that can be achieved. It also brought into focus what Homeless Network Scotland can continue to contribute under such challenging circumstances.

In the months to come, the challenge is to maintain the positive progress that has been made during and before the pandemic, while protecting the principles that underpin Scotland's approach to ending homelessness and must now guide our next steps.

Our team has learned how to make the most of digital technology, hosting webinars and communicating regularly through social media while making improvements to our digital presence and remote working capabilities. This will play an increasingly important role in the ways in which we connect, learn, and act alongside others to increase our collective impact going forward.

The strategic objectives of Homeless Network Scotland remain relevant, and with necessary adjustments to how we connect deliver, remain the focus of our work going forward. These are to:

- Prioritise Prevention
- Support the Transition to a Rapid Rehousing Approach
- End Rough Sleeping and Destitution
- More Lived Experience
- Help Systems Change

With an expected spike in homelessness in the coming months as a result of the social and economic consequences of the pandemic, all our work will continue to be set against new and existing challenges for people experiencing homelessness, for the services they need - and for Homeless Network Scotland too. We will work to support our networks and continue to maintain our relevance and financial stability.

### **Services in Kind**

Glasgow City Council provides the charity with accommodation and services in kind, which we are unable to quantify in a monetary value. Homeless Network Scotland would like to thank the City Council for their ongoing support.

## HOMELESS NETWORK SCOTLAND

**Report of the Trustees**  
**For the year ended 31 March 2020**

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company Number

SC 112361

#### Registered Charity Number

SC 003453

#### Registered Office

Unit 16a  
Adelphi Centre  
12 Commercial Road  
Glasgow  
G5 0PQ

#### Trustees

Patrick McKay – Chair  
Norman Fitzpatrick – Vice Chair (resigned 30 July 2020)  
Neil Morland – Treasurer (resigned as Treasurer 20 November 2019 and as trustee 30 July 2020)  
Pauline Lunn – Treasurer (appointed Treasurer 20 November 2019)  
Moirra Bayne  
Sean Cussen  
Suzanne Fitzpatrick  
Hugh Hill (resigned 9 June 2020)  
Patrick McGrath  
Elodie Mignard  
Peter Millar  
Rebecca Pringle

#### Key Management Personnel

Trustees – per above  
Margaret-Ann Brünjes – Company Secretary and Chief Executive  
Martin Gavin – Head of External Relations  
Janice Higgins – Head of Corporate Services  
Alex Beaton – Finance Manager  
Claire Frew – Policy and Impact Manager  
Douglas Gibson – Business and Innovation Manager

#### Auditors

Robb Ferguson  
Chartered Accountants and  
Statutory Auditors  
70 West Regent Street  
Glasgow  
G2 2QZ

#### Banks

Clydesdale Bank plc  
66 Queen Street  
Glasgow  
G1 3DS

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4TA

Virgin Money plc  
Jubilee House  
Gosforth  
Newcastle upon Tyne  
NE3 4PL

#### Solicitor

Burness Paull LLP  
120 Bothwell Street  
Glasgow  
G2 7JL

## **HOMELESS NETWORK SCOTLAND**

### **Report of the Trustees For the year ended 31 March 2020**

#### **Statement of Trustees Responsibilities**

The Trustees (who are also the directors of Homeless Network Scotland for the purposes of Company Law) are responsible for preparing the Report of the Trustees 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 those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charity SORP.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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 to enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Statement of Recommended Practice 2005, and 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.

#### **Statement as to Disclosure of Information to Auditors**

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

#### **Auditors**

A resolution to re-appoint Robb Ferguson Chartered Accountants as auditors will be put to the members at the annual general meeting.

#### **Signed on behalf of the Board**

#### **Patrick McKay, Chair**

12 Commercial Road  
Glasgow  
G5 0PQ

Dated: 23 September 2020



## HOMELESS NETWORK SCOTLAND

### Report of the Independent Auditors to the Trustees and Members of Homeless Network Scotland

#### Opinion

We have audited the financial statements of Homeless Network Scotland (the 'charitable company') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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, 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.

#### Opinion 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

## **HOMELESS NETWORK SCOTLAND**

### **Report of the Independent Auditors to the Trustees and Members of Homeless Network Scotland**

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; 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.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees 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 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 charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Our responsibilities for the audit of the financial statements**

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 a Report of the Independent Auditors 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 further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

#### **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 regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditors' 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 and the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Graham M. Cantlay CA (Senior Statutory Auditor)**

For and on behalf of Robb Ferguson Chartered Accountants & Statutory Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
70 West Regent Street  
Glasgow G2 2QZ

Dated: 23 September 2020

## HOMELESS NETWORK SCOTLAND

### Statement of Financial Activities incorporating Income & Expenditure Account For the year ended 31 March 2020

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2020 Total £	2019 Total £
<b>Income and endowments:</b>					
Donations and legacies (note 2)	150,594	-	345,538	496,132	505,365
Charitable activities (note 3)	230,653	-	-	230,653	170,404
Investments (note 4)	825	-	-	825	858
<b>Total income and endowments</b>	<b>382,072</b>	<b>-</b>	<b>345,538</b>	<b>727,610</b>	<b>676,627</b>
<b>Expenditure on:</b>					
Raising funds	15,168	-	-	15,168	12,288
Charitable activities (note 6)	335,433	-	323,856	659,289	686,363
<b>Total expenditure</b>	<b>350,601</b>	<b>-</b>	<b>323,856</b>	<b>674,457</b>	<b>698,651</b>
Net income/(expenditure)	31,471	-	21,682	53,153	(22,024)
Transfers between funds	(44,700)	44,700	-	-	-
<b>Net movement in funds</b>	<b>(13,229)</b>	<b>44,700</b>	<b>21,682</b>	<b>53,153</b>	<b>(22,024)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	140,439	121,300	16,363	278,102	300,126
Total funds carried forward	127,210	166,000	38,045	331,255	278,102

#### Continuing Operations

All income and expenditure has arisen from continuing activities during the above two years.

**HOMELESS NETWORK SCOTLAND SC 112361****Balance Sheet  
As at 31 March 2020**

	<b>Note</b>	<b>2020 £</b>	<b>2019 £</b>
<b>Fixed assets</b>			
Tangible assets	11	19,161	6,831
<b>Current assets</b>			
Debtors	12	171,012	190,720
Cash at bank and in hand		218,521	209,478
		<u>389,533</u>	<u>400,198</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	13	77,439	128,927
		<u>312,094</u>	<u>271,271</u>
<b>Net current assets</b>			
		<u>331,255</u>	<u>278,102</u>
<b>Total net assets</b>		<u><u>331,255</u></u>	<u><u>278,102</u></u>
<b>The funds of the charity:</b>			
Unrestricted funds		127,210	140,439
Designated funds	15	166,000	121,300
Restricted funds	16	38,045	16,363
		<u>331,255</u>	<u>278,102</u>
<b>Total charity funds</b>		<u><u>331,255</u></u>	<u><u>278,102</u></u>

The financial statements were approved and authorised for issue by the Board on 23 September 2020 and were signed on its behalf by:

**Patrick McKay, Chair**

## HOMELESS NETWORK SCOTLAND

### Cash Flow Statement For the year ended 31 March 2020

	Note to Cash Flow Statement	2020  £	2019  £
<b>Cash flows from operating activities</b>			
Cash generated from operations	a	27,231	2,941
<b>Net cash provided by (used in) operating activities</b>		<u>27,231</u>	<u>2,941</u>
<b>Cash flows from investing activities:</b>			
Purchases of tangible fixed assets		(18,188)	-
Purchase of investments		-	-
<b>Net cash provided by (used in) investing activities</b>		<u>(18,188)</u>	<u>-</u>
<b>Change in cash and cash equivalents in the reporting period</b>		9,043	2,941
<b>Cash and cash equivalents at the beginning of the reporting period</b>		209,478	206,537
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>218,521</u></u>	<u><u>209,478</u></u>

#### Notes to the Cash Flow Statement

##### a. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2020 £	2019 £
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	53,153	(22,024)
<b>Adjustments for:</b>		
Depreciation charges	5,858	4,316
Decrease/(Increase) in debtors	19,708	(25,436)
(Decrease)/Increase in creditors	(51,488)	46,085
<b>Net cash provided by operating activities</b>	<u><u>27,231</u></u>	<u><u>2,941</u></u>

The notes form part of these financial statement

## HOMELESS NETWORK SCOTLAND

### Notes to the Financial Statements For the year ended 31 March 2020

#### 1. Accounting policies

##### ***Accounting convention***

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in pounds sterling which is the functional currency of the company.

The significant accounting policies applied in the preparation of the financial statements are set out below. The policies have been consistently applied to all years presented unless otherwise stated.

##### ***Income***

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by the way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, is accounted for as the charity earns the right to consideration by its performance.

##### ***Expenditure***

Expenditure is recognised when a legal or constructive obligation arises. It represents costs incurred, inclusive of irrecoverable VAT where relevant, in the furtherance of charity's objectives and expenses incurred in running the charity and are directly allocated to the category to which it relates.

##### ***Depreciation of fixed assets***

Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets over their expected useful lives. It is calculated as follows:

Computer Equipment	-	33 $\frac{1}{3}$ % straight line method
Fixtures & Fittings	-	33 $\frac{1}{3}$ % straight line method

##### ***Taxation***

The charity is exempt from tax on its charitable activities.

## HOMELESS NETWORK SCOTLAND

### Notes to the Financial Statements For the year ended 31 March 2020

#### **Pension**

The company operates a defined contributions scheme for its employees. Contributions made are charged to the income and expenditure account in the year in which they became payable.

#### **Funds**

- Unrestricted - available for the furtherance of the objectives of the organisation.
- Designated - set aside to meet expenditure on specific items as identified by the directors.
- Restricted - held for specific projects where the donor has specified the use to which the funds may be applied.

#### **Operating Lease Commitments**

Rentals paid under operating leases are charged to income as incurred.

	2020 £	2019 £
<b>2. Donations and legacies</b>		
Scottish Government and European Social Fund	176,204	172,388
Oak Foundation	75,000	75,000
National Lottery	53,840	126,753
Glasgow City Council	37,794	37,794
Robertson Trust	19,000	19,000
Glasgow City Health and Social Care Partnership	18,000	18,000
Other Income and Donations	75,594	32,630
Small Grants	40,700	-
Crisis	-	23,800
	<u>496,132</u>	<u>505,365</u>
The above figures are analysed as follows: -		
Restricted	345,538	397,735
Unrestricted	150,594	107,630
	<u>496,132</u>	<u>505,365</u>
<b>3. Income from charitable activities</b>		
Training and Consultancy income	230,653	170,404
	<u>230,653</u>	<u>170,404</u>
<b>4. Investment income</b>		
Bank interest	825	858
	<u>825</u>	<u>858</u>
<b>5. Net outgoing resources</b>		
<b><i>This is arrived at after charging:</i></b>		
Depreciation	5,858	4,316
Auditors' remuneration – statutory audit	3,348	4,218
Auditors' remuneration – other financial services	925	976
	<u>10,131</u>	<u>9,510</u>

## HOMELESS NETWORK SCOTLAND

### Notes to the Financial Statements For the year ended 31 March 2020

#### 6. Charitable activities costs

	Direct costs	Support costs (see note 7)	Totals
	£	£	£
Charitable projects	371,242	42,176	413,418
Training and consulting	195,640	19,512	215,152
Administration and support	-	30,719	30,719
	<u>566,882</u>	<u>92,407</u>	<u>659,289</u>

#### 7. Support costs

	Charitable projects	Training and consulting	Admin and support	Totals
	£	£	£	£
Finance and legal	1,567	579	924	3,070
Rents, rates and facilities	6,751	7,258	3,022	17,031
ICT	10,281	6,131	1,018	17,430
Office	23,577	5,544	20,667	49,788
Governance	-	-	5,088	5,088
	<u>42,176</u>	<u>19,512</u>	<u>30,719</u>	<u>92,407</u>

#### 8. Staff costs

The aggregate remuneration and associated costs of employees were:

	2020 £	2019 £
Wages and salaries	413,212	437,825
Social security costs	37,798	39,258
Pension costs	44,042	45,367
	<u>495,052</u>	<u>522,450</u>
The average monthly number of employees was	<u>13</u>	<u>15</u>

One employee received employee benefits (excluding employer pension costs) of more than £60,000 (2018: One).

An amount of £Nil (2019: £8,270) was paid in redundancy costs during the year.

Total remuneration paid to key management personnel was	<u>266,679</u>	<u>230,922</u>
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#### 9. Trustees' remuneration and transactions

No trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (2019: £nil). One trustee received £46 reimbursement of expenses during the year (2019: £nil).



## HOMELESS NETWORK SCOTLAND

### Notes to the Financial Statements For the year ended 31 March 2020

#### 10. Comparatives for the statement of financial activities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2019 Total £
<b>Income and endowments:</b>				
Donations and legacies (note 2)	107,630	-	397,735	505,365
Charitable activities (note 3)	170,404	-	-	170,404
Investments (note 4)	858	-	-	858
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income and endowments</b>	278,892	-	397,735	676,627
<b>Expenditure on:</b>				
Raising funds	12,288	-	-	12,288
Charitable activities	214,035	3,902	468,426	686,363
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>	226,323	3,902	468,426	698,651
Net income/(expenditure)	52,569	(3,902)	(70,691)	(22,024)
Transfers between funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	52,569	(3,902)	(70,691)	(22,024)
<b>Reconciliation of funds</b>				
Total funds brought forward	87,870	125,202	87,054	300,126
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward	140,439	121,300	16,363	278,102
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

#### 11. Fixed assets

	Computer Equipment £	Fixtures & Fittings £	Total £
<b>Cost</b>			
At 31 March 2019	24,861	21,418	46,279
Additions	13,225	4,963	18,188
Disposals	(5,693)	(5,079)	(10,772)
	<hr/>	<hr/>	<hr/>
At 31 March 2020	32,393	21,302	53,695
<b>Depreciation</b>			
At 31 March 2019	21,449	17,999	39,448
Charge for year	3,021	2,837	5,858
Disposals	(5,693)	(5,079)	(10,772)
	<hr/>	<hr/>	<hr/>
At 31 March 2020	18,777	15,757	34,534
<b>Net book value</b>			
At 31 March 2020	13,616	5,545	19,161
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2019	3,412	3,419	6,831
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## HOMELESS NETWORK SCOTLAND

### Notes to the Financial Statements For the year ended 31 March 2020

<b>12. Debtors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade debtors	102,660	30,940
Prepayments and accrued income	66,152	156,872
Other debtors	2,200	2,908
	<u>171,012</u>	<u>190,720</u>

<b>13. Creditors</b>		
Trade creditors	1,014	8,086
VAT	28,283	9,478
Social security	10,740	11,177
Accruals and deferred income	37,402	100,186
	<u>77,439</u>	<u>128,927</u>

Deferred income arises where the conditions relating to a grant received have not been achieved in the period and, for contracted services, where income has been received but the service will be delivered in the next financial year.

Deferred income at 1 April	12,970	46,100
Released during the year	(12,970)	(40,230)
Additional deferred income for the year	16,885	7,100
	<u>16,885</u>	<u>12,970</u>

### 14. Operating lease commitments

The following operating lease payments are committed to be paid over the life of the leases:

Not later than one year	1,488	2,263
Later than one year and not later than five years	744	2,232
Later than five years	-	-
	<u>2,232</u>	<u>4,495</u>

### 15. Movement in designated funds

	<b>At 2019 £</b>	<b>Transfers £</b>	<b>Expenditure £</b>	<b>At 2020 £</b>
Redundancy	116,300	25,700	-	142,000
General Administration	5,000	19,000	-	24,000
	<u>121,300</u>	<u>44,700</u>	<u>-</u>	<u>166,000</u>

## HOMELESS NETWORK SCOTLAND

### Notes to the Financial Statements For the year ended 31 March 2020

#### 15. Movement in designated funds - continued

##### Comparatives for movement in designated funds

	At 2018 £	Transfers £	Expenditure £	At 2019 £
Redundancy	116,300	-	-	116,300
General	5,000	-	-	5,000
Premises	3,902	-	(3,902)	-
	<u>125,202</u>	<u>-</u>	<u>(3,902)</u>	<u>121,300</u>

#### 16. Movement in restricted funds

	At 2019 £	Incoming resources & transfers £	Other transfers £	Expenditure £	At 2020 £
Scottish Government and European Social Fund	-	176,204	-	(149,787)	26,417
National Lottery	-	53,840	-	(53,840)	-
Glasgow City Council	-	37,794	-	(37,794)	-
Robertson Trust	-	19,000	-	(19,000)	-
Glasgow City Health and Social Care Partnership	-	18,000	-	(18,000)	-
Crisis	7,900	-	-	(7,900)	-
Small Grants	-	40,700	-	(35,072)	5,628
Training	7,030	-	-	(1,030)	6,000
Community Learning	1,433	-	-	(1,433)	-
	<u>16,363</u>	<u>345,538</u>	<u>-</u>	<u>(323,856)</u>	<u>38,045</u>

## HOMELESS NETWORK SCOTLAND

### Notes to the Financial Statements For the year ended 31 March 2020

#### 16. Movement in restricted funds - continued

##### Comparatives for movement in restricted funds

	At 2018 £	Incoming resources & transfers £	Other transfers £	Expenditure £	At 2019 £
4 Front Learning (BLF)	51,025	126,753	-	(177,778)	-
Com. Activist Pan. (GCC)	-	36,535	-	(36,535)	-
Tackling Poverty (GCC)	-	1,259	-	(1,259)	-
Scottish Government and European Social Fund	-	122,388	-	(122,388)	-
SHIEN (SG)	-	50,000	-	(50,000)	-
Crisis	10,577	23,800	-	(26,477)	7,900
NHS and Glasgow City Health & Social Care Partnership	2,830	18,000	-	(20,830)	-
Robertson Trust	-	19,000	-	(19,000)	-
Others (Community Budgets)	5,510	-	-	(5,510)	-
Training	7,030	-	-	-	7,030
SIS/Esmée Fairbairn	8,649	-	-	(8,649)	-
Community Learning	1,433	-	-	-	1,433
	<u>87,054</u>	<u>397,735</u>	<u>-</u>	<u>(468,426)</u>	<u>16,363</u>

#### 17. Analysis of net assets among funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	At 2020 £
Fixed assets	19,161	-	-	19,161
Net current assets	108,049	166,000	38,045	312,094
	<u>127,210</u>	<u>166,000</u>	<u>38,045</u>	<u>331,255</u>

##### Comparatives for net assets among funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	At 2019 £
Fixed assets	6,831	-	-	6,831
Net current assets	133,608	121,300	16,363	271,271
	<u>140,439</u>	<u>121,300</u>	<u>16,363</u>	<u>278,102</u>

#### 18. Share capital

As the company is limited by guarantee there is no share capital. The guarantee by members is restricted to an amount not exceeding £1 per member.

#### 19. Pension costs

The charitable company participated in a defined contribution scheme during the year ended 31 March 2020. The contributions for the period totalled £44,042 (2019: £45,367). The sum of £3,341 was outstanding as at 31 March 2020 (2019: £3,350).

#### 20. Related party transactions

During the year there were no transactions with related parties that require to be disclosed

**HOMELESS NETWORK SCOTLAND**

**Detailed Revenue Accounts  
For the year ended 31 March 2020**

**Not part of the statutory accounts**

## HOMELESS NETWORK SCOTLAND

### Detailed Revenue Account For the year ended 31 March 2020

	2020 £	2019 £
<b>Income</b>		
Scottish Government and European Social Fund	176,204	172,388
Oak Foundation	75,000	75,000
National Lottery	53,840	126,753
Glasgow City Council	37,794	37,794
Robertson Trust	19,000	19,000
Glasgow City Health and Social Care Partnership	18,000	18,000
Small Grants	40,700	-
Other Income, Training, Consulting and Donations	306,247	203,034
Crisis	-	23,800
	<u>726,785</u>	<u>675,769</u>
<b>Expenditure</b>		
Wages and national insurance contributions	451,010	477,083
Pension	44,042	45,367
Training and conferences	61,442	32,348
Stationery, printing and advertising	32,698	13,131
Professional fees	18,208	3,977
Travel and subsistence	16,801	16,638
Telephone, internet and computer	14,408	10,040
Volunteer and participant	7,603	28,849
Property rent and rates	7,003	15,369
Recruitment	3,585	1,225
Audit and accountancy	3,348	4,218
Repairs, renewals and hire of equipment	2,827	4,216
Miscellaneous expenses	2,187	3,856
Publications, membership and subscriptions	1,987	1,446
Insurance	1,161	1,155
Postage	289	679
Depreciation	5,858	4,316
External projects	-	34,738
	<u>674,457</u>	<u>698,651</u>
Interest received	52,328	(22,882)
	825	858
<b>Net incoming/(outgoing) resources for year</b>	<u>53,153</u>	<u>(22,024)</u>