

**Ethnic Minorities Law Centre  
(A company limited by guarantee)**

**Financial Accounts**

**For the year ended 31 March 2019**

**Charity No: SCO18379**

**Company No SC134099**



**Ethnic Minorities Law Centre**  
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**For the year ended 31 March 2019**

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**Ethnic Minorities Law Centre****Trustees' Annual Report****For the year ended 31 March 2019**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report and the audited financial statements of the charity for the year ended 31 March 2019. 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).

**Objectives and activities***Objectives and aims*

The principal objective of the charity is to assist the ethnic minority communities with their unmet legal needs in a bi-lingual and culturally sensitive environment.

**Achievement and performance**

The charity has enjoyed another demanding and fulfilling year in its service delivery. Across all projects it has taken on 1,896 new cases and one-off enquiries in this fiscal year which demonstrates a consistent and significant demand for our services.

During the last financial year, the charity has continued to receive funding from Glasgow City Council Democratic Services for its core project that provides legal advice, representation and support services to the BME communities residing in Glasgow.

North Lanarkshire Councils continue to fund the successful Pan-Lanarkshire Partnership Project for legal services to residents in North Lanarkshire which includes the provision of training and 2nd tier support to the Citizens Advice Bureaux in our specialist areas of law.

The Scottish Government continue to fund the Edinburgh project which provides legal services to Edinburgh residents and delivers training and 2nd tier support in order to up skill local advice agencies and Citizens Advice Bureaux and increase service provision.

The Scottish Government also funds EMLC for the Highland Legal Project which provides legal services to individuals together with training and 2nd tier support to advice agencies within some of the most remote areas of rural Scotland.

Perth and Kinross Council continues to fund the Perth & Kinross Project which provides legal services to local residents and delivers training and 2<sup>nd</sup> tier support in order to up skill local advice agencies and Citizens Advice Bureaux and increase service provision.

The charity continues to identify and source mainstream statutory and grant funding to consolidate and expand our existing service provision

**Ethnic Minorities Law Centre****Trustees' Annual Report (Cont'd)****For the year ended 31 March 2019****Financial review**

The board maintained their strategic decision to invest funds in a number of restricted projects whereby expenditure on these projects exceeded grant income received. During the year to 31 March 2019 a deficit was recorded of £47,405 (2018 – deficit £27,675).

*Reserves policy*

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity. Free reserves at 31 March 2019 are (£30,674) which is below the required level but the trustees feel confident that this can be brought back to the required level over future activities.

*Going concern*

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

*Plans for future periods*

- continue with the implementation of our business plan;
- maintain and review the level of staff and services; and
- achieve financial sustainability and build up unrestricted reserves.

**Structure, governance and management***Governing document*

The charity is governed by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The charity was constituted as a company on 18 September 1991, limited by guarantee and not having a share capital. The liability of the members is limited to £1 each.

*Organisational structure*

The board of directors is elected from the membership and is responsible under company law for financial control, undertaking statutory duties in relation to employment and in exercising skill and care in the management of the affairs of the charity. The activities of the charity are ultimately controlled by the board of directors who delegate the day to day management of the company to Brzoom Kadirgolum, principal solicitor.

*Risk management*

The trustees have a duty to identify and review the risks to which the charity is exposed, in particular to its operations and finances, and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Management maintain and update a register of risks. The charity is exposed to the significant risk of depletion in funding.

**Ethnic Minorities Law Centre**

**Charity Reference and Administrative Details**

**For the year ended 31 March 2019**

**Registered Charity Number**

SCO18379

**Registered Company Number**

SC134099

**Trustees**

Bishop Francis Babatunde Alao

Charn Dass Bains

Adil Husain Bhatti

Surjit Singh Chowdhary

Dr Sylvie Da Lomba

Gurdev Singh Dhani

Professor John Eric Thomas Eldridge

Syed Jafri

Ramesh Kumar Lagoo

Mohammed Hanif Mirza

Patrick Jude Morgan - Secretary

Jonathan Emmanuel Squire

Dr Elaine Webster

Dr Mohammed Pervaiz Hamayun – appointed 1 April 2018

**Chief Executive Officer**

J E Squire

**Registered office**

41 St Vincent Place

Glasgow

G21 2ER

**Auditors**

Stirling Toner Ltd

Chartered Accountants & Registered Auditors

Kensington House

227 Sauchiehall Street

Glasgow

G2 3EX

**Bankers**

Clydesdale Bank plc

St Vincent Place

Glasgow

G1 2ER

**Key Management Personnel**

Brzoom Kadirgolum (Principal Solicitor)

**Ethnic Minorities Law Centre****Trustees' Annual Report (Cont'd)****For the year ended 31 March 2019****Trustees' responsibilities**

The trustees (who are also the directors of Ethnic Minorities Law Centre for the purposes of company law) are responsible for preparing the trustees annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the 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 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 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 adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

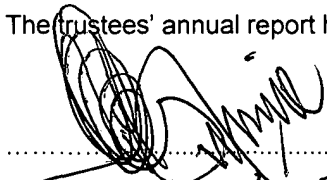
In so far as the trustees are aware: -

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

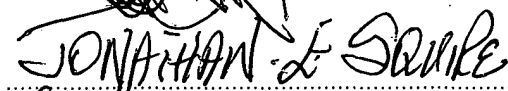
**Auditor**

The board will be recommending the re-appointment of Stirling Toner Ltd to its members at the AGM.

The trustees' annual report has been approved on behalf of the board by



signature



trustee



date

## Ethnic Minorities Law Centre

## Independent Auditors Report to the Trustees and Members

For the year ended 31 March 2019

We have audited the financial statements of Ethnic Minorities Law Centre for the year ended 31 March 2019 which comprise the statement of financial activities (incorporating the income and expenditure account), the balance sheet, the statement of cash flow and the relevant notes. 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).

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 its trustees those matters we are required to state 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, the charitable company's members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and auditor**

As explained more fully in the Statement of Trustees Responsibilities set out on page 2, 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.

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 regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on financial statements**

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 2019 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 6 to 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Ethnic Minorities Law Centre****Independent Auditors Report to the Trustees and Members (Cont'd)****For the year ended 31 March 2019****Opinion on other matters prescribed by the Companies Act 2006**

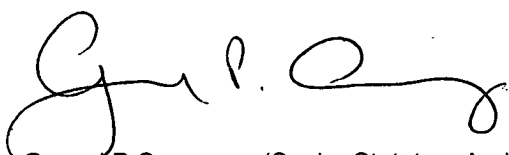
In our opinion based on the work undertaken in the course of the audit:

- the information given in the trustee's annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustee's annual report has been prepared in accordance with applicable legal requirements.

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

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 disclosure of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not exempt from the requirement to prepare a strategic report.



Gerard P Crampsey (Senior Statutory Auditor)  
for and on behalf of Stirling Toner Ltd, Statutory Auditor

Kensington House  
227 Sauchiehall Street  
Glasgow  
G2 3EX

10/10/19 ..... Date

Gerard P Crampsey is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006



## Ethnic Minorities Law Centre

**Statement of Financial Activities**  
**(Incorporating income and expenditure account)**

**For the year ended 31 March 2019**

	Notes	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
<b>Income and endowments from:</b>					
Donations and legacies	2	100	-	100	1,050
Charitable activities	3	<u>115,433</u>	<u>297,195</u>	<u>412,628</u>	<u>550,849</u>
Total income and endowments		115,533	297,195	412,728	551,899
<b>Expenditure on:</b>					
Charitable activities	4	<u>53,710</u>	<u>406,423</u>	<u>460,133</u>	<u>579,574</u>
<b>Net income/(expenses)</b>		61,823	(109,228)	(47,405)	(27,675)
Transfer between accounts	9/10	(109,228)	109,228	-	-
<b>Reconciliation of funds</b>					
Total funds brought forward	9/10	<u>16,731</u>	<u>-</u>	<u>16,731</u>	<u>44,406</u>
<b>Total funds carried forward</b>	9/10	<u>(30,674)</u>	<u>-</u>	<u>(30,674)</u>	<u>16,731</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes form part of these financial statements.

## Ethnic Minorities Law Centre

## Balance Sheet

As at 31 March 2019

	Notes	2019 £	2018 £
<b>Fixed assets</b>	6	12,745	15,247
<b>Current assets</b>			
Debtors	7	16,878	19,995
Cash at bank and in hand		<u>31,453</u>	<u>28,695</u>
		48,331	48,690
<b>Creditors</b>			
Amounts falling due within one year	8	(91,750)	(47,206)
<b>Net current assets</b>		<u>(30,674)</u>	<u>16,731</u>
<b>Charity funds</b>			
Restricted funds	9/10	-	-
Unrestricted funds	9/10	<u>(30,674)</u>	<u>16,731</u>
<b>Total charity funds</b>	9/10	<u>(30,674)</u>	<u>16,731</u>

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved for issue by the board on 9<sup>th</sup> October 2019

Signed on behalf of the board of trustees

.....Signature  
Jonathan Squire

9/10/19.....Date

The notes form part of these financial statements.

## Ethnic Minorities Law Centre

## Statement of Cash Flows

For the year ended 31 March 2019

	Notes	2019 £	2018 £
<b>Cash flows from operating activities</b>			
Net cash flows used in operating activities	A	<u>2,758</u>	<u>(38,033)</u>
Increase/(decrease) in cash and cash equivalents in the year		2,758	(38,033)
Cash and cash equivalents at 1 April		<u>28,695</u>	<u>66,728</u>
Cash and cash equivalents at 31 March		<u>31,453</u>	<u>28,695</u>

**Note A** - Reconciliation of net movement in funds to net cash flow from operating activities.

	2019 £	2018 £
<b>Net movement in funds</b>	(47,405)	(27,675)
<b>Adjustments for: -</b>		
Depreciation charges	2,502	3,141
(Increase)/decrease in debtors	3,117	124
Increase/(Decrease) in creditors	<u>44,544</u>	<u>(13,623)</u>
	<u>2,758</u>	<u>(38,033)</u>

**Ethnic Minorities Law Centre****Notes to the Financial Accounts****For the year ended 31 March 2019****1. Accounting policies***Basis of preparing the financial statements*

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

*Going concern*

The financial statements have been prepared on a going concern basis, which the trustees believe to be appropriate for the reasons set out in the trustees' report.

*Critical accounting judgements and key sources of estimation uncertainty*

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

*Income*

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

*Deferred income*

Income is deferred when payment is made for services that cannot be performed until the following year, due to factors outwith the control of the charity.

*Expenditure*

Liabilities are recognised as expenditure as soon as a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the expenditure can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

**Ethnic Minorities Law Centre**  
**Notes to the Financial Accounts (Cont'd)**  
**For the year ended 31 March 2019**

*Taxation*

The charity is exempt from corporation tax on its charitable activities.

*Fund accounting*

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

*Depreciation*

Depreciation is provided on fixed assets at such rates as will write down the value of the assets to their residual value over the period of their expected useful lives. The specific rates used are as follows: -

Fixtures and fittings – 10% reducing balance

Equipment – 25% reducing balance

*Leasing*

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

*Debtors*

Trade and other debtors are recognised at the settlement amount due after any discount offered.

*Cash at bank and in hand*

This 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.

*Creditors*

Creditors 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 reasonably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

*Judgements and estimates*

In preparing the financial statements, the directors are required to make estimates and assumptions which affect reported income, expenses, assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results could differ from such estimates.

**Ethnic Minorities Law Centre**  
**Notes to the Financial Accounts (Cont'd)**  
**For the year ended 31 March 2019**

<b>2.</b>	<b>Income from donations and legacies</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2019 £</b>	<b>Total 2018 £</b>
	Donations	<u>100</u>	<u>-</u>	<u>100</u>	<u>1,050</u>
		<u>100</u>	<u>-</u>	<u>100</u>	<u>1,050</u>
<b>3.</b>	<b>Incoming from charitable activities</b>				
	European Social Fund	-	-	-	5,623
	Big Lottery Fund	-	-	-	121,776
	Glasgow City Council	-	137,246	137,246	137,246
	Glasgow City Council – Interpreting	-	1,360	1,360	2,600
	Living Rights Funding	-	2,648	2,648	-
	North Lanarkshire Council	-	20,612	20,612	21,583
	Edinburgh CCP	-	11,329	11,329	-
	Perth and Kinross Council	-	24,000	24,000	20,000
	Scottish Executive – Edinburgh	-	60,000	60,000	65,000
	Scottish Executive – Highland Project	-	40,000	40,000	42,500
	Fee income	62,465	-	62,465	44,979
	Legal aid	<u>52,968</u>	<u>-</u>	<u>52,968</u>	<u>89,542</u>
		<u>115,433</u>	<u>297,195</u>	<u>412,628</u>	<u>550,849</u>

## Ethnic Minorities Law Centre

## Notes to the Financial Accounts (Cont'd)

For the year ended 31 March 2019

4. Resources expended	Staff costs	Support costs	Governance costs	Total 2019	Total 2018
	£	£	£	£	£
<b>Charitable activities</b>	<u>299,321</u>	<u>137,317</u>	<u>23,495</u>	<u>460,133</u>	<u>579,574</u>
				<b>2019</b>	<b>2018</b>
				£	£
Staff costs comprised: -					
Wages and salaries				273,680	363,088
Pension				3,308	-
Social security costs				<u>22,333</u>	<u>31,271</u>
				<u>299,321</u>	<u>394,359</u>
<b>Depreciation</b>					
On tangible fixed assets (note 7)				2,502	3,141
<b>Other costs comprised: -</b>					
Project and office costs				84,561	91,770
Audit, legal and professional fees				23,495	32,186
Training, welfare and room hire				-	3,743
Stationery, training materials and publicity costs				33,007	30,742
Travel costs				8,897	9,082
Bank interest and charges				417	475
Sundry expenses				113	6,369
Indemnity costs				<u>7,820</u>	<u>7,707</u>
				<u>460,133</u>	<u>579,574</u>

No directors received any expenses (2018 – Nil)

Directors' remuneration amounts to nil, (2018 – Nil). No employees over £60,000 (2018 – Nil).

The average number of full-time equivalent employees during the year was as follows: -

	2019	2018
Core Project	4	4
Lanarkshire Project	1	1
Edinburgh Project	2	3
Highland Project	1	2
Big Lottery Fund	-	5
Legal Support Services	<u>1</u>	<u>1</u>
	<u>9</u>	<u>16</u>

## 5. Net outgoing resources

The net outgoing resources is stated after charged: -

Operating lease rentals – land and buildings	27,900	25,271
Depreciation (Note 7)	2,502	3,141
Auditor's remuneration	3,450	4,576

**Ethnic Minorities Law Centre**  
**Notes to the Financial Accounts (Cont'd)**  
**For the year ended 31 March 2019**

6. Fixed assets	Equipment £	Fixtures & fittings £	Computer equipment £	Total £
<b>Cost</b>				
As at 1 April 2018	58,201	36,624	54,440	149,265
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
<b>Depreciation</b>				
As at 1 April 2018	51,690	27,888	54,440	134,018
Charge for year	<u>1,628</u>	<u>874</u>	<u>-</u>	<u>2,502</u>
As at 31 March 2019	53,318	28,762	54,440	136,520
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
<b>Net book value</b>				
As at 31 March 2019	<u>4,883</u>	<u>7,862</u>	<u>-</u>	<u>12,745</u>
As at 31 March 2018	<u>6,511</u>	<u>8,736</u>	<u>-</u>	<u>15,247</u>
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
<b>7. Debtors</b>			<b>2019 £</b>	<b>2018 £</b>
Trade debtors			3,685	-
Balance due by clients			<u>13,193</u>	<u>19,995</u>
			<u>16,878</u>	<u>19,995</u>
			<u>-----</u>	<u>-----</u>
<b>8. Creditors – amounts falling due within one year:</b>				
Trade creditors			6,087	10,862
Balance due to clients			13,193	19,995
Accrued charges			7,250	3,800
Deferred income			21,596	-
Payroll			12,260	-
Pension			957	-
PAYE/NIC			<u>30,407</u>	<u>12,549</u>
			<u>91,750</u>	<u>47,206</u>
			<u>-----</u>	<u>-----</u>
<b>Deferred income</b>				
Balance at 1 April			-	21,596
Released in year			-	(21,596)
Deferred income for year			<u>21,596</u>	<u>-</u>
			<u>21,596</u>	<u>-</u>
			<u>-----</u>	<u>-----</u>



## Ethnic Minorities Law Centre

## Notes to the Financial Accounts (Cont'd)

For the year ended 31 March 2019

9. Fund reconciliation	Bal at 1/4/18 £	Income £	Expenditure £	Gains/ transfers £	Bal at 31/3/19 £
Unrestricted funds	16,731	115,533	(53,710)	(109,228)	(30,674)
Restricted funds	-	297,195	(406,423)	109,228	-
<b>Total funds</b>	<b>16,731</b>	<b>412,728</b>	<b>(460,133)</b>	<b>-</b>	<b>(30,674)</b>

## 10. Restricted funds

The movements on restricted funds during the year were as follows: -

	As at 2018 £	Resources £	Outgoing £	Transfers to/from general funds £	As at 2019 £
Living Rights Funding	-	2,648	2,648	-	-
ESF/Edinburgh CCP	-	11,329	11,329	-	-
Glasgow City Council	-	137,246	174,861	37,615	-
Glasgow City Council – Interpreting	-	1,360	1,360	-	-
North Lanarkshire Council	-	20,612	29,504	8,892	-
Perth and Kinross Council	-	24,000	28,954	4,954	-
Scottish Executive – Edinburgh	-	60,000	107,511	47,511	-
Scottish Executive – Highland Project	-	40,000	50,256	10,256	-
	-	<u>297,195</u>	<u>406,423</u>	<u>109,228</u>	-

The funding for individual projects included in restricted funds are detailed below.

**Edinburgh City Council/Scottish Government Edinburgh Project**

Provision of legal services to ethnic minority communities in Edinburgh, particularly dealing with immigration, nationality, asylum, and discrimination and employment issues.

**Glasgow City Council**

To provide legal services to the ethnic minority communities in Glasgow, particularly dealing with immigration, nationality, asylum, discrimination and employment issues.

**North Lanarkshire Project**

To provide legal services to the ethnic minority communities in North Lanarkshire, particularly dealing with immigration, nationality, asylum, discrimination and employment issues.

**Perth & Kinross Council**

To provide legal services to the ethnic minority communities in Perth &amp; Kinross, particularly dealing with immigration, nationality, asylum, discrimination and employment issues.

**Scottish Government Highland Project**

To provide legal services to the ethnic minority communities in highland area, particularly dealing with immigration, nationality, asylum, discrimination and employment issues.

**Ethnic Minorities Law Centre****Notes to the Financial Accounts (Cont'd)****For the year ended 31 March 2019****11. APB Ethical Standard – provisions available for small entities**

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

**12. Ultimate controlling party**

During the year, the charity was under the control of the trustees.

**13. Company limited by guarantee**

Ethnic Minorities Law Centre is a company limited by guarantee in the terms of the Companies Act 2006. The liability of each member is limited to the sum of £1. In the event of the winding up or dissolution of the company, in terms of the Memorandum of Association, any surplus assets shall be transferred to some other charitable body or bodies having objects similar to the company.