

Glasgow City Mission
Report and Financial Statements
for the year ended 30 June 2015

Charity number: SC001499
Company number: SC140322



Glasgow City Mission

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Glasgow City Mission

Legal and Administrative Information

Charity name	Glasgow City Mission	
Charity registration number	SC001499	
Company registration number	SC140322	
Directors	S I Anderson	Chairman
	D S Frame	Treasurer
	J M Caldicott	
	L De Caestecker	Resigned 27 May 2015
	M McCall	
	Rev A.S Duncan	Appointed 24 January 2015
	M P Young	
	J C Honey	
	Rev M MacLean	
	R McNaught	
Company secretary	Carol-Ann Frame	
Senior management	Grant Campbell	Chief Executive
	Carol-Ann Frame	Head of Finance
Principal office and Registered office	20 Crimea Street Glasgow G2 8PW	
Auditors	Alexander Sloan Chartered Accountants 38 Cadogan Street Glasgow G2 7HF	
Bankers	Bank of Scotland Gordon Street Glasgow G1 3RS	
Solicitors	Pincent Masons 141 Bothwell Street Glasgow G2 7EQ	

Glasgow City Mission
Directors' Annual Report
for the year ended 30 June 2015

The Directors present their report and the financial statements of the charity for the year ended 30 June 2015.

Directors

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Directors.

The Directors serving during the year and since the year end are detailed on page 1.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Appointment of Directors

Directors are appointed on the basis of the service they can provide to Glasgow City Mission including particular professional and business skills and they are responsible for the strategic direction of Glasgow City Mission and oversight of its activities. Names of possible directors are brought to the Board and an interview arranged. New directors are introduced to their responsibilities by the Chairman and the other directors. Directors are expected to keep up to date with developments in the charity field in general and aspects relating to Glasgow City Mission specifically. Structured training is provided where appropriate.

Organisational structure

All the Directors are non-executive and serve on a voluntary basis. The day-to-day running of Glasgow City Mission and the exercise of executive responsibility is delegated to the Chief Executive. Financial management is the responsibility of the Head of Finance who reports to the Chief Executive on a day to day basis and reports to the Treasurer via the Finance Committee.

There are six Board meetings in the year. The Board is kept informed of management issues from presentations received from the Chief Executive and from committees reporting on finance (chaired by the Treasurer) and fundraising issues.

Risk management

The Board continues actively to assess and identify the major risks, both internal and external, to which the charity is exposed and monitors the systems which have been established to mitigate these risks. These risks are constantly reviewed against a background of changing legislation.

Glasgow City Mission

Directors' Annual Report for the year ended 30 June 2015

ACHIEVEMENTS AND PERFORMANCE

Glasgow City Mission has again provided a high standard of care for many of the most vulnerable people in the city of Glasgow - those who are homeless, bound by addiction, women involved in prostitution, victims of violence and abuse of various kinds, increasing numbers of asylum seekers and people whose relationships are broken. In addition our Child and Family Centre in the deprived community of Govan provided a high standard of childcare and a range of courses and other activities for parents and carers. The Centre strives to give children in this community the best possible start in life, whilst equipping their parents with skills and confidence to parent effectively.

Our new City Centre building has enabled us to offer new and exciting activities to those who use our services. We now run almost thirty daytime activities designed to rebuild confidence, self-esteem and practical and social skills. These include cooking, IT classes and Art.

We are now running a food bank two mornings a week from our city centre building but early in 2014 we ran out of food supplies for the food bank such was the demand for emergency food. The response to our appeal was amazing, local people, churches and businesses donated food and Central Station organised a food collection for us.

The Commonwealth Games was perhaps the most significant event in the city during the summer of 2014. We were determined to include our clients in these celebrations: some got to enjoy athletics at Hampden Park, some secured work with Glasgow 2014 thanks to our Next Steps jobs club, and many got to enjoy our very own Glasgow Street Games - a sports day within our building and outside where people could try different sports and achieve together. People discovered that they could do things, that they are skilled and that they do have talent.

Shortly afterwards, the Nation went to the polls to decide if Scotland should become independent or remain as part of the UK. Whilst as a charity we were politically neutral, we desired for our clients to part of this significant decision and for them to believe that their opinion mattered. We held a referendum hustings event with representatives from Yes Scotland and Better Together presenting their cases. The event concluded with the opportunity to register to vote even if people did not have a fixed address. 14 people registered to vote who had never before done so. It was a fantastic example of democracy and it generated significant media attention. So successful was the event at giving our clients a voice, we repeated the event ahead of the UK General Election where each candidate for the Glasgow Central seat came along to answer questions from our clients.

Some of our clients have taken part in Branching Out which is a 12 week programme run by the Forestry Commission which allows them to do different activities out in a woodland setting building both team and social skills. Meanwhile eight clients graduated from Keys to Learn, a six week intensive course designed to get people back into learning.

Our Life Change programme for 18-25 year olds has continued to help a number of our clients into jobs, apprenticeships and volunteering opportunities.

Glasgow City Mission

Directors' Annual Report for the year ended 30 June 2015

In the Spring, we held our second art exhibition, featuring the work of our art class. A significant boost to artists' confidence occurred when over 200 people came through our doors and complemented their work and in many cases, purchased it. One artist has now gone on to displaying his work permanently in a popular city centre café.

Those who come to Glasgow City Mission do so from a wide variety of backgrounds and of all faiths and none. For those who wish to explore the Christian faith, we have provided various opportunities including our weekly church service and regular Alpha courses which have seen numerous people become Christians.

During the year, we again concentrated our focus on partnership work. New partnerships commenced with the Citizens Advice Bureau and Community Opticians and relationships have been strengthened with Govan Law Centre (housing and benefits advice), Jobs & Business Glasgow (access to employment, training and volunteering opportunities), The City of Glasgow College continues to run collage-accredited courses at our City Centre project each week.

The Glasgow Winter Night Shelter project continues to reach large numbers of rough sleepers in the city. A partnership project run by Glasgow City Mission, 407 people benefited from a warm, safe night's shelter, most just for one or two nights until we have connected them to the Council's homelessness unit for lasting accommodation. The project has also given birth to Glasgow CAN (City Ambition Network) which is a pilot project that brings together Glasgow City Mission, Marie Trust, Simon Community, NHS and Glasgow City Council to provide intensive support to some of the city's most vulnerable citizens, helping them overcome persistent barriers to settled accommodation.

Our Child & Family Centre continues to also provide a range of services for vulnerable families in the Govan community of Glasgow. Nursery, playgroups, parenting-toddler groups and parenting courses take place each week for over 90 children and their parents. It is a busy community hub where the centre acts as a lifeline for many parents. In an HM Inspection report, the Child & Family Centre scored 'very good' across all nine measures.

Whilst we provide a wide range of innovative and practical forms of help, it is our client-focussed approach that is our greatest asset. We treat each person as an individual and will tailor our help to suit each person. Our clients know that whatever happens in their life now or in the future, Glasgow City Mission will be there for them when needed. This consistency and continuity is invaluable to people - we in effect become the family they do not have.

Fundraising and marketing remained a key priority with ongoing improvements in communications to our supporters. Our fundraising strategy has continued to produce good results by having a balanced approach, not reliant on any one funder or channel. Numerous events also took place to increase funds and to increase awareness of our work. We have also sought to maximise press and television news opportunities and social media opportunities to make our supporters and the wider public aware of our work and why it is necessary. We are members of the Fundraising Standards Board and have their logo on all our communications. This is a mark of reassurance for all our donors and shows we are members of a UK wide charity body of self-regulation and, as such, must adhere to their code of conduct and practices.

The Board wishes to thank staff, volunteers and supporters whose commitment and hard work have ensured that Glasgow City Mission continues to offer a high quality of care to those most in need. Glasgow City Mission remains fully committed to the vision of sharing the love of Jesus Christ with vulnerable people in Glasgow. This vision remains at the heart of everything The Mission seeks to do and directs our thoughts and hearts for the future.

Glasgow City Mission
Directors' Annual Report
for the year ended 30 June 2015

FINANCIAL REVIEW

The Statement of Financial Activities shows net incoming resources for the year of £243,889 (2014 - net incoming resources of £68,236). A total of £2,388,221 was retained in accumulated funds at the year end (2014 - £2,144,332).

Principal funding sources

The charity's funding comes from gifts, legacies and grants in addition to income generated from the charity's charitable activities.

Reserves policy

The Board have decided to continue with the revised unrestricted general reserve of approximately 6 months income which is £300,000. Any excess or deficit in the general fund will be transferred to a 'Special Fund' to be used for special projects as determined by the Board.

In line with the policy in previous years, the book value of fixed assets is contained within the Designated Fixed Assets Fund, for the reason that this fund represents assets unavailable to be spent.

Investment policy

Funds built up in accordance with the reserves policy above will be held in investment vehicles which are secure and readily realisable and provide a balance of income and capital growth. Restricted Funds will be held in a form appropriate to the purpose of the fund and the timing of the related expenditure. At present all funds are held in interest bearing bank accounts.

PLANS FOR FUTURE PERIODS

Glasgow City Mission will continue to work with homeless and vulnerable people in Glasgow while seeking to develop our services in line with the City's overall Homelessness Strategy. We are currently in the process of developing a 5 year strategy which will significantly expand the number of meaningful activities for those who use our service, with the aim of encouraging development of social and personal skills that people require to move on from homelessness towards more independent lives. Glasgow City Mission will continue to work with children and families in Govan and will explore the potential to develop our services there. With a passion to see families have the best possible start in life we have ambition to significantly increase the services we offer families in Govan over the next 5 years. Glasgow City Mission will provide robust management and administration and commit to supporting and developing our staff and volunteers. We will seek to ensure that our fundraising strategy is robust and broad so as not overly reliant on any one source. We will be professional and accountable to those involved in our work, continually monitoring, evaluating and improving our practise.

Glasgow City Mission

Directors' Annual Report for the year ended 30 June 2015

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Trustees (who are also Directors of Glasgow City Mission for the purposes of company law) are responsible for preparing the Directors' 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 Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping proper accounting records that 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Directors are aware:

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

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

Auditors

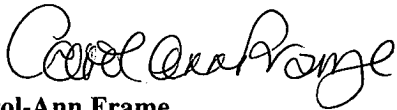
A resolution proposing that Alexander Sloan, Chartered Accountants, be reappointed as auditors of the charitable company will be put to the Annual General Meeting.

Glasgow City Mission

**Directors' Annual Report
for the year ended 30 June 2015**

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

This report was approved by the Directors on 27 January 2016 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Carol-Ann Frame', written in a cursive style.

Carol-Ann Frame
Secretary

Glasgow City Mission

Independent Auditor's Report to the Directors of Glasgow City Mission

We have audited the financial statements of Glasgow City Mission for the year ended 30 June 2015 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (Effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made exclusively 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 charity's Directors, 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 members and the charity's Directors 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 charity, its members as a body and its Directors as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Directors and Auditor

As explained more fully in the Directors' Responsibilities Statement (set out in the Directors' Annual Report), the Directors (who are also the Trustees of the charity for the purposes of charity 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 [APB's] Ethical Standards for Auditors.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities, in the circumstances set out in note 24 to the financial statements.

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 and adequately disclosed; the reasonableness of significant accounting estimates made by the Directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Annual Report 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 30 June 2015 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 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Glasgow City Mission

Independent Auditor's Report to the Directors of Glasgow City Mission (continued)

Matters on which we are required to report by exception

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 information given in the Directors' Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept proper and adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and take advantage of the small companies exemption in preparing the Strategic Report.

We have nothing to report in respect of these matters.



Mark Mulholland (Senior Statutory Auditor)

for and on behalf of

Alexander Sloan

Chartered Accountants and

Statutory Auditor

Date: 27/1/16

38 Cadogan Street

Glasgow

G2 7HF

Alexander Sloan is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Glasgow City Mission

Statement of Financial Activities (incorporating Income and Expenditure Account) for the year ended 30 June 2015

		Unrestricted		Restricted	2015	2014
		General	Designated	funds	Total	Total
	Notes	funds	funds	funds	Total	Total
		£	£	£	£	£
Incoming resources						
Incoming resources from generated funds						
Voluntary income	2	841,721	-	-	841,721	616,365
Activities for generating funds	3	33,058	-	-	33,058	36,014
Investment income	4	3,351	-	-	3,351	2,794
Incoming resources from charitable activities	5	-	-	205,604	205,604	184,212
Total incoming resources		878,130	-	205,604	1,083,734	839,385
Resources expended						
Costs of generating funds						
Costs of generating voluntary income	7	(110,200)	(353)	-	(110,553)	(99,946)
Charitable activities	8	(461,084)	(45,963)	(208,105)	(715,152)	(658,472)
Governance costs	9	(14,140)	-	-	(14,140)	(12,731)
Total resources expended		(585,424)	(46,316)	(208,105)	(839,845)	(771,149)
Net incoming resources before transfers		292,706	(46,316)	(2,501)	243,889	68,236
Gross transfers between funds		(292,706)	290,205	2,501	-	-
Net incoming resources before other recognised gains and losses		-	243,889	-	243,889	68,236
Other recognised gains/(losses)						
Gains and losses on revaluations of fixed assets for the charity's own use.		-	-	-	-	(227,886)
Net movement in funds		-	243,889	-	243,889	(159,650)
Reconciliation of funds						
Total funds brought forward		300,000	1,843,789	543	2,144,332	2,303,982
Total funds carried forward		300,000	2,087,678	543	2,388,221	2,144,332

The notes on pages 12 to 22 form an integral part of these financial statements.

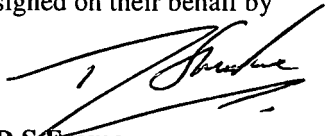
Glasgow City Mission

Balance Sheet as at 30 June 2015

		2015		2014	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	16		1,708,464		1,739,965
Current assets					
Debtors	17	4,215		5,795	
Cash at bank and in hand		703,883		464,204	
		<u>708,098</u>		<u>469,999</u>	
Creditors: amounts falling due within one year	18	<u>(28,341)</u>		<u>(65,632)</u>	
Net current assets			679,757		404,367
Net assets			<u>2,388,221</u>		<u>2,144,332</u>
Funds					
Unrestricted funds					
General funds	20		300,000		300,000
Designated funds	21		2,087,678		1,843,789
Restricted funds	22		<u>543</u>		<u>543</u>
			<u>2,388,221</u>		<u>2,144,332</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 and authorised for issue by the Directors on 27 January 2016 and signed on their behalf by


D S Frame
Director
Registered number: SC140322

The notes on pages 12 to 22 form an integral part of these financial statements.

Glasgow City Mission

Notes to the Financial Statements for the year ended 30 June 2015

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention and where appropriate modified to include the revaluation of certain fixed assets and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

1.2. Incoming resources

Voluntary income and income from fundraising, including donations, gifts and legacies and grants that provide core funding or are of general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods, or when the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Gifts in kind are included at the trustees' best estimate of the value of the gift.

Income from investments, namely bank interest, is included in the year in which it is receivable.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

1.3. Resources expended

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in activities that raise funds.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Glasgow City Mission

Notes to the Financial Statements for the year ended 30 June 2015

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Straight line over 50 years
Fixtures, fittings and equipment	-	25% reducing balance
Office equipment	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Computer hardware	-	50% straight line

The regular cost of providing retirement pensions and related benefits is charged to the SOFA over the employees' service lives on the basis of a constant percentage of earnings.

1.5. Leasing

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

1.6. Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they fall due.

2. Voluntary income

	2015	2014
	£	£
Gift Income	457,139	416,020
Legacies	207,915	25,507
Grants	176,667	174,838
	<u>841,721</u>	<u>616,365</u>

3. Activities for generating funds

	2015	2014
	£	£
Fundraising events	33,058	36,014
	<u>33,058</u>	<u>36,014</u>

Glasgow City Mission

Notes to the Financial Statements for the year ended 30 June 2015

4. Investment income

	2015	2014
	£	£
Interest received	3,351	2,794
	<u>3,351</u>	<u>2,794</u>

5. Incoming resources from charitable activities

	2015	2014
	£	£
City Centre	49,070	65,333
Child & Family Centre	104,592	77,361
Night Shelter	51,942	41,518
	<u>205,604</u>	<u>184,212</u>

6. Analysis of incoming resources from charitable activity

Activity or Programme	Generated income £	2015 Total £	2014 Total £
City Centre	49,070	49,070	65,333
Child & Family Centre	104,592	104,592	77,361
Night Refuge	51,942	51,942	41,518
	<u>205,604</u>	<u>205,604</u>	<u>184,212</u>

Glasgow City Mission

Notes to the Financial Statements for the year ended 30 June 2015

7. Costs of generating voluntary income

	2015	2014
	£	£
Wages and salaries	69,791	58,097
Employer's NI contributions	6,883	5,635
Staff pension costs	3,970	3,207
Library & training	142	523
Death in Service benefit	846	809
Subscriptions	806	777
Printing, postage and stationery	8,206	9,306
Publicity and website	11,590	12,560
Telephone	99	143
Computer costs	1,780	2,635
Motor expenses	944	1,335
Legal and professional	1,763	822
Consultancy fees	891	409
Finance charges	227	200
Bank charges	4	30
General expenses	856	616
Fundraising activities	1,402	2,600
Depreciation	572	242
(Gain)/Loss on disposal of assets	(219)	-
	<u>110,553</u>	<u>99,946</u>

8. Costs of charitable activities

	2015	2014
	£	£
Staff costs	471,998	435,504
Premises costs	80,362	75,875
Running costs	97,870	87,795
Motor and travel costs	3,572	4,593
Legal and professional fees	14,483	6,521
Interest and finance charges	904	802
Depreciation	46,837	47,382
(Gain)/loss on disposal of assets	(874)	-
	<u>715,152</u>	<u>658,472</u>

Glasgow City Mission

Notes to the Financial Statements for the year ended 30 June 2015

9. Governance costs

	2015 £	2014 £
Wages and salaries	6,109	5,636
Employers' NI contributions	591	564
Directors' pension costs	418	403
Indemnity insurance	2,102	1,128
Accountancy	1,300	1,200
Audit	3,620	3,800
	<u>14,140</u>	<u>12,731</u>

10. Net incoming resources for the year

	2015 £	2014 £
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible assets	47,409	47,624
Auditors' remuneration	3,620	3,800
and after crediting:		
Profit on disposal of tangible fixed assets	<u>1,093</u>	<u>-</u>

11. Analysis of charitable expenditure by activity

Activity or Programme	Activities undertaken directly £	Support costs £	2015 Total £	2014 Total £
City Centre	370,675	106,295	476,970	430,899
Child and Family Centre	112,713	71,027	183,740	181,497
Night Refuge	54,442	-	54,442	46,076
	<u>537,830</u>	<u>177,322</u>	<u>715,152</u>	<u>658,472</u>

Glasgow City Mission

Notes to the Financial Statements for the year ended 30 June 2015

12. Analysis of support costs by charitable activity

Activity or programme	Staff Costs £	Legal & Professional £	Finance Costs £	Running Costs £	2015 Total £	2014 Total £
City Centre	84,552	5,287	608	15,848	106,295	96,698
Child and Family Centre	63,779	1,762	203	5,283	71,027	65,254
	<u>148,331</u>	<u>7,049</u>	<u>811</u>	<u>21,131</u>	<u>177,322</u>	<u>161,952</u>

13. Employees

Number of employees

The average monthly numbers of employees during the year were:

2015 Number	2014 Number
<u>20</u>	<u>20</u>

Employment costs

	2015 £	2014 £
Wages and salaries	487,775	441,708
Social security costs	41,674	38,492
Other pension costs	29,893	28,443
	<u>559,342</u>	<u>508,643</u>

There were no employees who received remuneration of over £60,000 in the period.

14. Directors' emoluments

No director nor any persons connected to them received emoluments or any reimbursement of any expenses during the year.

15. Pension costs

The pension charge represents contributions due from the company and amounted to £29,893 (2014 - £28,096). At 30 June 2015, outstanding pension payments totalled £2,082 (2014 - £2,082).

Glasgow City Mission

Notes to the Financial Statements for the year ended 30 June 2015

16.	Tangible fixed assets	Land and buildings freehold £	Office equipment £	Fixtures, fittings and equipment £	Motor vehicles £	Computer hardware £	Total £
	Cost						
	At 1 July 2014	2,355,242	10,733	60,884	11,959	49,461	2,488,279
	Additions	-	-	1,841	16,960	-	18,801
	Disposals	-	-	-	(11,959)	-	(11,959)
	At 30 June 2015	2,355,242	10,733	62,725	16,960	49,461	2,495,121
	Depreciation						
	At 1 July 2014	655,242	9,161	44,381	8,835	30,695	748,314
	On disposals	-	-	-	(9,052)	-	(9,052)
	Charge for the year	37,035	-	2,377	2,732	5,251	47,395
	At 30 June 2015	692,277	9,161	46,758	2,515	35,946	786,657
	Net book values						
	At 30 June 2015	1,662,965	1,572	15,967	14,445	13,515	1,708,464
	At 30 June 2014	1,700,000	1,572	16,503	3,124	18,766	1,739,965

In June 2009, property at Crimea Street, Glasgow, was donated to the charity. The property was included within Heritable & Leasehold Property at a Trustees' valuation of £2.3 million. The property was independently valued at £1.7m, as at October 2014, on an open market basis by Christie & Co. All other properties are incorporated at cost.

17.	Debtors	2015 £	2014 £
	Other debtors	1,970	3,628
	Prepayments and accrued income	2,245	2,167
		4,215	5,795

Glasgow City Mission

Notes to the Financial Statements for the year ended 30 June 2015

18. Creditors: amounts falling due within one year

	2015 £	2014 £
Trade creditors	3,494	1,387
Other taxes and social security costs	12,177	9,684
Accruals and deferred income	12,670	54,561
	<u>28,341</u>	<u>65,632</u>

19. Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Fund balances at 30 June 2015 as represented by:				
Tangible fixed assets	-	1,708,464	-	1,708,464
Current assets	324,091	379,214	4,793	708,098
Current liabilities	(24,091)	-	(4,250)	(28,341)
	<u>300,000</u>	<u>2,087,678</u>	<u>543</u>	<u>2,388,221</u>

20. Unrestricted General Funds

	1 Jul '14 £	Incoming £	Outgoing £	Transfers £	30 Jun '15 £
General Fund	300,000	878,130	(585,424)	(292,706)	300,000
	<u>300,000</u>	<u>878,130</u>	<u>(585,424)</u>	<u>(292,706)</u>	<u>300,000</u>

Purposes of General Funds

General Fund

This fund is used for the furtherance of the objects of the company.

Glasgow City Mission

Notes to the Financial Statements for the year ended 30 June 2015

21. Unrestricted Designated Funds

	1 Jul '14	Outgoing	Transfers	30 Jun '15
	£	£	£	£
Fixed asset fund	1,739,965	(46,316)	14,815	1,708,464
Special fund	103,824	-	275,390	379,214
	<u>1,843,789</u>	<u>(46,316)</u>	<u>290,205</u>	<u>2,087,678</u>

Purposes of Designated Funds

Fixed asset fund

This fund represents the net book value of the fixed assets.

Special fund

This fund is to be used for special projects as determined by the Board.

Glasgow City Mission

Notes to the Financial Statements for the year ended 30 June 2015

22. Restricted funds

	1 Jul '14	Incoming	Outgoing	Transfers	30 Jun '15
	£	£	£	£	£
City Centre Fund	-	49,070	(49,070)	-	-
Child and Family Centre Fund	-	104,592	(104,592)	-	-
Child and Family Centre Capital Fund	75	-	-	-	75
Child and Family Center Boiler Fund	468	-	-	-	468
Night Refuge	-	51,942	(54,443)	2,501	-
	<u>543</u>	<u>205,604</u>	<u>(208,105)</u>	<u>2,501</u>	<u>543</u>

Purposes of restricted funds

City Centre Fund

Income received for activities/projects undertaken in the City Centre are allocated to this fund.

Child and Family Centre Fund

This represents income received for the day to day running of the Child and Family Centre at 4 St. Kenneth Drive.

Child and Family Centre Capital Fund

This represents the balance of funds held for capital expenditure in accordance with the original grant provision.

Child and Family Center Boiler Fund

The income of this fund represents a donation made to purchase a boiler for the Child & Family Centre. The net book value has been transferred at the year end to the Fixed Assets Fund, which represents the net book value of the total Fixed Assets.

Night Refuge

Funds were received in the year towards the running of a Night Shelter which saw the charity open its premises to homeless men and women during the harsh winter weather.

Glasgow City Mission

Notes to the Financial Statements for the year ended 30 June 2015

23. Financial commitments

At 30 June 2015 the charity had annual commitments under non-cancellable operating leases as follows:

	2015	2014
	£	£
Expiry date:		
Within one year	120	120
Between one and five years	1,910	2,376
	<u>2,030</u>	<u>2,496</u>

24. Ethical matters

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

Glasgow City Mission

The following pages do not form part of the statutory accounts.

Glasgow City Mission

Detailed Income and Expenditure Account for the year ended 30 June 2015

	2015		2014	
	£	£	£	£
Income				
Voluntary Income				
Gift Income	457,139		416,020	
Legacies	207,915		25,507	
Grants	176,667		174,838	
		841,721		616,365
Activities for generating funds				
Fundraising events	33,058		36,014	
		33,058		36,014
Investment income				
Interest received	3,351		2,794	
		3,351		2,794
Income from charitable activities				
City Centre	49,070		65,333	
Child & Family Centre	104,592		77,361	
Night Shelter	51,942		41,518	
		205,604		184,212
Total income		1,083,734		839,385
Total expenditure		(839,845)		(771,149)
Net surplus for the year		243,889		68,236

Glasgow City Mission

Schedule of Expenditure for the year ended 30 June 2015

	2015		2014	
	£	£	£	£
Expenditure				
Costs of generating voluntary income				
Wages and salaries	69,791		58,097	
Employer's NI contributions	6,883		5,635	
Staff pension costs	3,970		3,207	
Library & training	142		523	
Death in Service benefit	846		809	
Subscriptions	806		777	
Printing, postage and stationery	8,206		9,306	
Publicity and website	11,590		12,560	
Telephone	99		143	
Computer costs	1,780		2,635	
Motor expenses	944		1,335	
Legal and professional	1,763		822	
Consultancy fees	891		409	
Finance charges	227		200	
Bank charges	4		30	
General expenses	856		616	
Fundraising activities	1,402		2,600	
Depreciation	572		242	
(Gain)/Loss on disposal of assets	(219)		-	
		110,553		99,946
Charitable activities				
<i>Staff costs</i>				
Wages and salaries	411,875		377,975	
Employer's NI contributions	34,200		32,293	
Staff pension costs	25,923		25,236	
		471,998		435,504
<i>Premises costs</i>				
Rent and rates	10,558		6,233	
Insurance	18,303		18,013	
Heat and light	25,244		28,459	
Cleaning	8,258		6,192	
Maintenance	17,999		16,978	
		80,362		75,875
<i>Running costs</i>				
Printing, postage and stationery	9,678		7,774	
Telephone	4,588		5,744	
Computer costs	13,901		20,607	
Educational supplies and outings	4,482		4,634	
Clothing and food	23,029		20,917	
Client support activities	17,867		9,918	

Glasgow City Mission

Schedule of Expenditure for the year ended 30 June 2015

	2015		2014	
	£	£	£	£
Sessional staff	1,310		1,554	
General expenses	19,722		14,327	
Subscriptions	891		475	
Library and training costs	2,402		1,845	
		97,870		87,795
<i>Motor and travel costs</i>				
Motor and travel expenses	3,572		4,593	
		3,572		4,593
<i>Legal and professional costs</i>				
Legal and professional	11,099		3,286	
Death in service benefit	2,860		2,442	
Pension admin costs	524		793	
		14,483		6,521
<i>Finance costs</i>				
Finance costs	904		802	
		904		802
<i>Depreciation and Gains/Losses</i>				
Depreciation	46,837		47,382	
(Gain)/Loss on disposal of assets	(874)		-	
		45,963		47,382
Total of charitable activity expenditure		715,152		658,472
Governance Costs				
Wages and salaries	6,109		5,636	
Employers' NI contributions	591		564	
Directors' pension costs	418		403	
Indemnity insurance	2,102		1,128	
Accountancy	1,300		1,200	
Audit	3,620		3,800	
		14,140		12,731
Total expenditure		839,845		771,149