

REGISTERED COMPANY NUMBER: SC145454
REGISTERED CHARITY NUMBER: SC021687

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2019
for
Utheo Limited**

The Kelvin Partnership Ltd
Statutory Auditor
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN



**Contents of the Financial Statements
for the Year Ended 31 March 2019**

| | Page |
|--|----------|
| Report of the Trustees | 1 to 6 |
| Report of the Independent Auditors | 7 to 8 |
| Statement of Financial Activities | 9 |
| Balance Sheet | 10 |
| Notes to the Financial Statements | 11 to 20 |
| Detailed Statement of Financial Activities | 21 to 22 |

**Report of the Trustees
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 with the 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

ESTATE

Along with an extension built in 1995, the church hall and manse of Orbiston Parish Church make up the buildings of Orbiston Neighbourhood Centre and are leased to Utheo at a nominal rent by the General Trustees of the Church of Scotland. Within the year discussions took place with the General Trustees regarding Utheo purchasing the buildings.

OUR SPIRITUAL CORE

Utheo Ltd is an inclusive body that welcomes people of all faiths or none to benefit from its activities and participate in the organisation, including election to the Board of Directors. No post in the organisation has a Genuine Occupational Requirement (GOR) attached to it on grounds of religion and we adhere to the National Standards for Community Engagement. It is increasingly recognised the spiritual dimension of life is an important component for the wellbeing of many people. The Board of Directors approved the following statement regarding the spiritual core of the organisation.

"Our ethos and values are grounded in a compassionate concern for our local community with a respect for the importance of spirituality to the well-being of communities and individuals in accord with the Faithworks Charter."

The Board of Directors has endorsed the Faithworks Charter. Religious Care in Orbiston Neighbourhood Centre is provided by a short act of worship three times a week for all who wish to attend. Worship leaders are drawn from local churches. The Board of Directors considers that Spiritual Care in the Orbiston Neighbourhood Centre is most effectively exercised through friendships made, the spirit of service encouraged, and understanding gained.

VISION, VALUES AND GOALS

Originally devised in 1993 Utheo's Vision, Values and mission were reviewed by the trustees in 2017 with input from employees, volunteers, service users and partner agencies as part of the CommonHealth research initiative.

Vision

To bring together the communities around Bellshill to enrich the lives of the local people.

Values

| | |
|------------|---|
| Equality: | We believe in the principle of inclusion, respecting differences and treating all people the same whether they are accessing our services or contributing to the running and delivery. |
| Access: | We support our communities by providing accessible and affordable services that meet local needs and increase participation and engagement. |
| Care: | We believe in the rights of all people, showing care and concern for the wellbeing and welfare of staff, volunteers, users, visitors and partners by offering services, advice, support and understanding thoughtful and sensitive to people's circumstances. |
| Openness: | We work in an open and transparent manner to nurture a culture of respect, sharing and giving, creating an environment that allows people to voice their thoughts and feelings and expect a response based on the same principles. |
| Community: | We maintain space and support for services and activities bringing together people of all ages and abilities in an integrated and inclusive environment delivered through a culture of volunteering and partnership working across generations. |

MISSION

A place for people and a centre for all: Orbiston Neighbourhood Centre provides easy access to a wide range of services and activities for learning, leisure and self-improvement. We support the well-being of the people in Bellshill and the surrounding area in an open, friendly, and caring environment.

**Report of the Trustees
for the Year Ended 31 March 2019**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Childcare Service

Before and After School Care and Holiday Play scheme allow parents to stay in work and attend full time education. Children benefit from structured learning activities in line with national educational priorities. The service is registered with the Care Inspectorate and complies with the standards of Achieving Quality Scotland.

Older Persons Day Service

This supportive and flexible service enables older people to develop and maintain their relationships and support networks in a friendly and sociable atmosphere, allowing older persons to continue living independently and with dignity in their own homes, enjoy their older years with the company of friends and provide respite support for carers.

Theo's Café

The community cafe aims to increase access to healthy, nutritious and affordable food in an effort to improve health and wellbeing and address issues of food poverty. Theo's Café welcomes all people, including frail and elderly persons, providing a focus for Centre user groups and the wider community.

Food Coop

Orbiston Food Coop sells essential groceries at low cost, providing a vital resource for isolated individuals and those with limited incomes. The service is ran entirely by a team of volunteers in partnership with Lanarkshire Community Food and Health to promote access to a healthy diet and address issues of food poverty.

Volunteering

Volunteering allows people of all abilities and backgrounds to be involved in the community, increasing levels of participation, improving health and well-being while addressing issues of isolation and exclusion. Volunteers contribute in all Centre activities, meeting new people, learning new skills while gaining vital training and work experience.

Befriending

BeFriend in Bellshill aims to reduce the isolation of elderly people, disabled people and carers. Volunteer befrienders provide support that enables befriendees' participation in activities that increases their involvement in the community. The service provides 1:1 support, home visits, group sessions and a telephone befriending service.

Employability

Our organisation provides employment and training opportunities for young people supported by Community Jobs Scotland. Jobs are additional, designed for young people to gain work experience maximise their employability. Within the year our services provide student work placements and arranged with local colleges, schools and universities.

Computer Learning

A team of volunteers maintain a programme of digital support sessions providing support for adult learners and jobseekers. Participants bring their own devices or use equipment provided. Learners benefit from peer support, improved communications, access to online benefits, guidance with job searches, CV support and improved well-being.

Health and Social Care Integration

Orbiston Neighbourhood Centre is the third sector partner for the Locality Partnership Development Programme for Bellshill coordinating the integration of community health and care services. Local investments funded via a Locality Activity Programme are managed by a consortium of health and social agencies that includes NHS Lanarkshire; Community Learning and Development, Social Services, Lanarkshire Carers Centre, Alzheimer's Scotland, VANL.

**Report of the Trustees
for the Year Ended 31 March 2019**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Activity and Support Groups

Our organisation maintains a weekly timetable of activity sessions and support groups delivered in partnership with other community groups that increases levels of participation and promotes the integration of disadvantaged groups.

1st Bellshill and Mossend Scouts
Bellshill CAB
Body Maintenance & Fitness (50+)
Children's Dance
Crafty Crafts
Elisa's School of Dance
Fool On
Health & Wellness Hub
Home Start
Line Dancing
Men's Group
Monday Gardening
Mosshill Credit Union
Musical Memories
OARS
Orbiston Parents & Toddlers
Paths To Health
Petals
Podiatry Clinic
Routes To Work
Yoga Class

Friends and Supporters

We believe the services provided by our organisation contribute significantly to the social economy of our local area. The Board of Directors acknowledge grants received in the year and extends our thanks to all volunteers, service users, community members, local groups and partner agencies who supported our activities in this fiscal year.

Age Scotland
All local Primary & High Schools
All Out Transport
Alzheimer's Scotland
ASDA Plc
Befriending Networks
Bellshill & Mossend YMCA
Bellshill Academy
Bellshill Community Forum
Bellshill Masonic Lodge
Big Lottery Fund
Cllr Colin Cameron
Cllr Harry Curran
Cllr Jordan Linden
Community Food and Health (Scotland)
Congregation Bellshill Central Parish Church
Cooperative Funeral Care
Esure
General Trustees Church of Scotland
Generations Working Together
Glasgow Caledonian University
Greggs Foundation
Holly Tree Foundation
Jobcentre Plus
John Clark Funeral Services
Joseph Potts Funeral Directors
Journey Associates

**Report of the Trustees
for the Year Ended 31 March 2019**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Kew Gardens Sheltered Housing
Lanarkshire Carers Centre
Lanarkshire Community Food and Health
LESL Business Gateway
Margaret Mitchell MSP
Marion Fellows MP
Move On Glasgow
Need A Hand
NHS Lanarkshire
North Lanarkshire Council
Police Scotland
Richard Lyle MSP
Routes To Work
SCVO
Sir John Mann Centre
STV Children's Appeal
Tannochside Information & Advice Centre
The Kelvin Partnership
Transport Scotland
Trust Housing
University West Of Scotland
Virgin Media
Voluntary Action North Lanarkshire
Warburtons Bakery
West End Drive Sheltered Housing
William Grant and Sons

FINANCIAL REVIEW

The net result for the year was a net outflow of funds of £30,963 and restricted funds have decreased by £26,690 to £68,281. The Directors continue to explore all available avenues to obtain grant funding in today's difficult economic climate.

The Directors have reviewed the reserves policy and express their desire to achieve a minimum level of three months operating costs together with other specific provisions as detailed more fully in the notes to the accounts.

FUTURE PLANS

Our work plans and priorities will ensure we continue to progress towards our strategic goals and objectives.

- Secure new funding to sustain existing project activities and allow development of new initiatives
- Continue to review business practices to improve the efficiency and quality of service delivery
- Seek to develop new activities which meet identified local needs and complement local and national strategies
- Investigate ways of encouraging uptake of company membership and building the capacity of the board
- Action the finding and recommendations of CommonHealth design thinking report
- Secure funding for Utheo to purchase and lease the buildings of Orbiston Neighbourhood Centre from the General Trustees of the Church of Scotland with continued involvement of the congregation of Bellshill Central Parish Church

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are nominated the Kirk Session of Bellshill Central Parish Church. Utheo's governing documents were updated in 2015 to allow a new membership and director structure. Membership sits at 40, made up of members, associate members and junior members. Directors are drawn from the membership with the Board having 11 places.

**Report of the Trustees
for the Year Ended 31 March 2019**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Staffing Structure

The average number of employees each month was 22. Employees are automatically enrolled in the "Smart Pension" Workplace Pension scheme unless opting out. All staff and volunteers participate in training and development activities.

Operations Manager

The Operations Manager's role has three aspects - strategic, operational and centre-management. Being the most senior staff member the Operations Manager is responsible for the wellbeing of individuals and user groups, overall line management of support and service staff and providing support to the Board of Directors and its working groups.

Administration

The Administrator is responsible for bookkeeping, administration, payroll and management of funds and resources.

Housekeeping

Three staff members provide housekeeping and care-taking ensuring buildings are clean, tidy and welcoming to all.

Transport

A mini bus is leased from North Lanarkshire Council Transport Department to provide daily transport support to our Older People's Services and Out of School Care. The driver is assisted by other staff as escorts and also back-up drivers.

Development Officer

The Development Officer oversees the ongoing sustainability and development of services and activities, responsible for funding and grant applications, project and business developments, financial planning, coordination of reporting and evaluation obligations with staff teams and providing support to the Board of Directors and its working groups.

Service Staff

Fifteen paid members of staff are employed in the delivery of the organisation's services and charitable activities. All staff members have appropriate qualifications and undertake training and personal development activities to maintain standards. Details of our activities this year are noted under Achievement and Performance.

Organisational Structure and Induction and training of new trustees

Meetings of the Board of Directors deal with the ongoing running of the organisation. Full board meetings are held monthly. Directors receive formal reports from the Operations Manager and the Development Officer. Monthly Accounts are scrutinised and approved and decisions on recommendations contained in reports are made. Policies and Procedures adopted by the Board are kept under review. In between full board meetings Directors and key staff members meet as 3 working groups reviewing matters concerning Finance and Governance, Human Resources and Fundraising and Promotions. Recommendations and decisions requiring Directors approval are then presented at full board meetings. The Directors engage in appropriate training opportunities to improve their skills and build board capacity. Staff members have monthly Head of Departments meetings, scheduled team meetings, monthly support and supervision meetings and annual appraisals. Board of Directors receive a summarised report from these staff meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC145454

Registered Charity number

SC021687

Registered office

Orbiston Neighbourhood Centre
Busby Road
BELLSHILL
ML4 2BW

**Report of the Trustees
for the Year Ended 31 March 2019**

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

S Bowman - Chairperson
T Lamont - Vice Chairperson
I MacKinnon
M Mitchell
M Whyte
T McGown - Treasurer

Company Secretary

M Yule

Auditors

The Kelvin Partnership Ltd
Statutory Auditor
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Utheo Limited 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 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 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 charitable 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 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.

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

The auditors, The Kelvin Partnership Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 20 August 2019 and signed on its behalf by:



S Bowman - Chairperson - Trustee

Report of the Independent Auditors to the Trustees and Members of Utheo Limited

Opinion

We have audited the financial statements of Utheo Limited (the 'charitable company') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet 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).

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 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, except to the extent otherwise explicitly stated in our report, 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 we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the 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.

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.

Report of the Independent Auditors to the Trustees and Members of

Utheo Limited

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 disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

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.

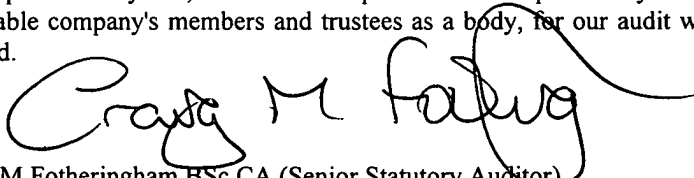
Our responsibilities for the audit of the financial statements

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. 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 Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and 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.



Craig M Fotheringham BSc CA (Senior Statutory Auditor)

for and on behalf of The Kelvin Partnership Ltd

Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Chartered Accountants

The Cooper Building

505 Great Western Road

Glasgow

G12 8HN

20 August 2019

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2019

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.19 Total funds £ | 31.3.18 Total funds £ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 3,386 | 394 | 3,780 | 4,942 |
| Charitable activities | | | | | |
| Grant income | | 2,031 | 236,381 | 238,412 | 250,414 |
| Other trading activities | 2 | 145,868 | - | 145,868 | 143,636 |
| Investment income | 3 | 178 | - | 178 | 37 |
| Total | | 151,463 | 236,775 | 388,238 | 399,029 |
| EXPENDITURE ON | | | | | |
| Raising funds | | 26,589 | - | 26,589 | 26,624 |
| Charitable activities | | | | | |
| Direct charitable activities | | 117,818 | 263,465 | 381,283 | 365,048 |
| Support of charitable activities | | 11,329 | - | 11,329 | 10,763 |
| Total | | 155,736 | 263,465 | 419,201 | 402,435 |
| NET INCOME/(EXPENDITURE) | | (4,273) | (26,690) | (30,963) | (3,406) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 56,784 | 94,971 | 151,755 | 155,161 |
| TOTAL FUNDS CARRIED FORWARD | | 52,511 | 68,281 | 120,792 | 151,755 |

The notes form part of these financial statements

Balance Sheet
At 31 March 2019

| | | Unrestricted funds £ | Restricted funds £ | 31.3.19 Total funds £ | 31.3.18 Total funds £ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| | Notes | | | | |
| FIXED ASSETS | | | | | |
| Tangible assets | 8 | 1,970 | - | 1,970 | 3,699 |
| CURRENT ASSETS | | | | | |
| Stocks | 9 | 2,246 | - | 2,246 | 2,130 |
| Debtors | 10 | 6,226 | - | 6,226 | 9,767 |
| Cash at bank and in hand | | 59,339 | 69,081 | 128,420 | 150,382 |
| | | <u>67,811</u> | <u>69,081</u> | <u>136,892</u> | <u>162,279</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 11 | (17,270) | (800) | (18,070) | (14,223) |
| NET CURRENT ASSETS | | <u>50,541</u> | <u>68,281</u> | <u>118,822</u> | <u>148,056</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>52,511</u> | <u>68,281</u> | <u>120,792</u> | <u>151,755</u> |
| NET ASSETS | | <u><u>52,511</u></u> | <u><u>68,281</u></u> | <u><u>120,792</u></u> | <u><u>151,755</u></u> |
| FUNDS | 12 | | | | |
| Unrestricted funds | | | | 52,511 | 56,784 |
| Restricted funds | | | | <u>68,281</u> | <u>94,971</u> |
| TOTAL FUNDS | | | | <u><u>120,792</u></u> | <u><u>151,755</u></u> |

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 20 August 2019 and were signed on its behalf by:

S Bowman - Chairperson-Trustee

Sheena Bowman,

T McGown - Treasurer-Trustee

Thomas M. Gown

The notes form part of these financial statements

**Notes to the Financial Statements
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.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is 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 obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|---------------------|---------------|
| Long leasehold | - 10% on cost |
| Plant and machinery | - 20% on cost |

Stocks

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

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

| | 31.3.19 | 31.3.18 |
|-------------------------|----------------|----------------|
| | £ | £ |
| Café takings | 39,291 | 34,140 |
| Childcare income | 30,384 | 41,027 |
| Other income | 15,556 | 8,926 |
| Food Co-op | 6,268 | 5,621 |
| Contract funding | 40,000 | 40,000 |
| Building fund revenue | (240) | - |
| Memberships | 53 | 82 |
| Hire of Resource Centre | 14,556 | 13,840 |
| | <u>145,868</u> | <u>143,636</u> |

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

3. INVESTMENT INCOME

| | 31.3.19 | 31.3.18 |
|--------------------------|------------|-----------|
| | £ | £ |
| Deposit account interest | 178 | 37 |
| | <u>178</u> | <u>37</u> |

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 31.3.19 | 31.3.18 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Auditors' remuneration | 4,800 | 4,680 |
| Depreciation - owned assets | 1,729 | 1,729 |
| | <u>1,729</u> | <u>1,729</u> |

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 31.3.19 | 31.3.18 |
|--------------------------------|-----------|-----------|
| Management and project leaders | 6 | 6 |
| Administration | 3 | 3 |
| Service delivery | 13 | 13 |
| | <u>22</u> | <u>22</u> |

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|-----------------------------------|----------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 4,942 | - | 4,942 |
| Charitable activities | | | |
| Grant income | 2,022 | 248,392 | 250,414 |
| Other trading activities | 143,636 | - | 143,636 |
| Investment income | 37 | - | 37 |
| | <u>150,637</u> | <u>248,392</u> | <u>399,029</u> |
| Total | 150,637 | 248,392 | 399,029 |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| EXPENDITURE ON | | | |
| Raising funds | 26,624 | - | 26,624 |
| Charitable activities | | | |
| Direct charitable activities | 107,645 | 257,403 | 365,048 |
| Support of charitable activities | 10,763 | - | 10,763 |
| Total | 145,032 | 257,403 | 402,435 |
| NET INCOME/(EXPENDITURE) | 5,605 | (9,011) | (3,406) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 51,179 | 103,982 | 155,161 |
| TOTAL FUNDS CARRIED FORWARD | 56,784 | 94,971 | 151,755 |

8. TANGIBLE FIXED ASSETS

| | Long leasehold £ | Plant and machinery £ | Totals £ |
|-----------------------------------|------------------------|-----------------------------|-------------|
| COST | | | |
| At 1 April 2018 and 31 March 2019 | 480,798 | 93,960 | 574,758 |
| DEPRECIATION | | | |
| At 1 April 2018 | 480,798 | 90,261 | 571,059 |
| Charge for year | - | 1,729 | 1,729 |
| At 31 March 2019 | 480,798 | 91,990 | 572,788 |
| NET BOOK VALUE | | | |
| At 31 March 2019 | - | 1,970 | 1,970 |
| At 31 March 2018 | - | 3,699 | 3,699 |

9. STOCKS

| | | |
|--------|--------------|--------------|
| | 31.3.19 £ | 31.3.18 £ |
| Stocks | 2,246 | 2,130 |

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|---------------|--------------|--------------|
| | 31.3.19 £ | 31.3.18 £ |
| Trade debtors | 6,226 | 9,767 |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.19 | 31.3.18 |
|---------------------------------|---------------|---------------|
| | £ | £ |
| Trade creditors | 2,043 | (80) |
| Social security and other taxes | 3,697 | 3,694 |
| Other creditors | 4,549 | 3,541 |
| Accrued expenses | 7,781 | 7,068 |
| | <u>18,070</u> | <u>14,223</u> |

12. MOVEMENT IN FUNDS

| | At 1.4.18 | Net movement in funds | At 31.3.19 |
|---|----------------|--------------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 56,784 | (4,273) | 52,511 |
| Restricted funds | | | |
| North Lanarkshire Council - Community Grant | 225 | (225) | - |
| Big Lottery Fund - Befriending | 43,672 | (593) | 43,079 |
| Food and Health Development | 6,918 | (2,306) | 4,612 |
| Health promotion | 8,050 | (2,684) | 5,366 |
| Building Fund | 4,205 | - | 4,205 |
| Community Food Health (Scotland) | 950 | - | 950 |
| STV Childrens' Appeal | 2,428 | (1,686) | 742 |
| Health & Social Care - Roots & Fruits Project | 2,140 | (426) | 1,714 |
| Health & Social Care - ONC Digital Project | 904 | (898) | 6 |
| Health & Social Care - Early Years | 12,614 | (12,614) | - |
| Health & Social Care - Consortium Digi | 1,317 | - | 1,317 |
| Health & Social Care - Community Suppers | 5,200 | (5,200) | - |
| Health & Social Care - Fast Track To Slow Cooking | 2,988 | - | 2,988 |
| Bellshill Community Forum - Community Suppers | 2,000 | (2,000) | - |
| Health & Social Care - Lingo Flamingo | 400 | (400) | - |
| Health & Social Care - Milestone Mums | 460 | (370) | 90 |
| Health & Social Care - Eirreans Way | 500 | - | 500 |
| Health & Social Care - BeFriend Gets Better | - | 1,140 | 1,140 |
| Health & Social Care - Men's Fund | - | 690 | 690 |
| Greggs Foundation - Community Grant | - | 882 | 882 |
| | <u>94,971</u> | <u>(26,690)</u> | <u>68,281</u> |
| TOTAL FUNDS | <u>151,755</u> | <u>(30,963)</u> | <u>120,792</u> |

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 149,432 | (153,705) | (4,273) |
| Transport Scotland Bus Service Operators Grant | 2,030 | (2,030) | - |
| | <u>151,462</u> | <u>(155,735)</u> | <u>(4,273)</u> |
| Restricted funds | | | |
| North Lanarkshire Council - Annual Funding | 62,078 | (62,078) | - |
| North Lanarkshire Council - Social Work Department | 83,959 | (83,959) | - |
| North Lanarkshire Council - Community Grant | 485 | (710) | (225) |
| Big Lottery Fund - Befriending | 65,802 | (66,395) | (593) |
| STV Childrens' Appeal | - | (1,686) | (1,686) |
| Health & Social Care - Early Years | - | (12,614) | (12,614) |
| Health & Social Care - Community Suppers | 394 | (5,594) | (5,200) |
| SCVO | 15,202 | (15,202) | - |
| Bellshill Community Forum - Community Suppers | - | (2,000) | (2,000) |
| Health & Social Care - Lingo Flamingo | - | (400) | (400) |
| Health & Social Care - Milestone Mums | - | (370) | (370) |
| Health & Social Care - Bellshill Locality SDS Event | 286 | (286) | - |
| Health & Social Care - BeFriend Gets Better | 2,280 | (1,140) | 1,140 |
| Health & Social Care - Men's Fund | 1,720 | (1,030) | 690 |
| Greggs Foundation - Community Grant | 2,000 | (1,118) | 882 |
| Age Scotland Heritage Lottery - Speaking Our Age | 570 | (570) | - |
| Scottish Employers Recruitment Incentive | 2,000 | (2,000) | - |
| Food and Health Development | - | (2,306) | (2,306) |
| Health promotion | - | (2,684) | (2,684) |
| Health & Social Care - Roots & Fruits Project | - | (426) | (426) |
| Health & Social Care - ONC Digital Project | - | (898) | (898) |
| | <u>236,776</u> | <u>(263,466)</u> | <u>(26,690)</u> |
| TOTAL FUNDS | <u><u>388,238</u></u> | <u><u>(419,201)</u></u> | <u><u>(30,963)</u></u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.4.17 £ | Net movement in funds £ | At 31.3.18 £ |
|---|----------------|-------------------------------|-----------------|
| Unrestricted Funds | | | |
| General fund | 51,179 | 5,605 | 56,784 |
| Restricted Funds | | | |
| North Lanarkshire Council - Community Grant | 300 | (75) | 225 |
| Big Lottery Fund - Befriending | 46,873 | (3,201) | 43,672 |
| Food and Health Development | 6,918 | - | 6,918 |
| Health promotion | 8,050 | - | 8,050 |
| Building Fund | 4,205 | - | 4,205 |
| Community Food Health (Scotland) | 1,510 | (560) | 950 |
| Community Food Health - Roots and Fruits | 1,408 | (1,408) | - |
| STV Childrens' Appeal | 1,520 | 908 | 2,428 |
| Health & Social Care - Roots & Fruits Project | 2,140 | - | 2,140 |
| Health & Social Care - ONC Digital Project | 1,221 | (317) | 904 |
| Health & Social Care - Activity Library | 599 | (599) | - |
| Health & Social Care - Befriending | 8,690 | (8,690) | - |
| Health & Social Care - Early Years | 7,000 | 5,614 | 12,614 |
| Health & Social Care - Consortium Digi | 4,000 | (2,683) | 1,317 |
| Health & Social Care - Community Suppers | 3,520 | 1,680 | 5,200 |
| Health & Social Care - Fast Track To Slow Cooking | 2,988 | - | 2,988 |
| Health & Social Care - Women's Shed | 2,600 | (2,600) | - |
| Health & Social Care - Happy Chefs | 440 | (440) | - |
| Bellshill Community Forum - Community Suppers | - | 2,000 | 2,000 |
| Health & Social Care - Lingo Flamingo | - | 400 | 400 |
| Health & Social Care - Milestone Mums | - | 460 | 460 |
| Health & Social Care - Eirreans Way | - | 500 | 500 |
| | 103,982 | (9,011) | 94,971 |
| TOTAL FUNDS | 155,161 | (3,406) | 151,755 |

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 148,614 | (143,009) | 5,605 |
| Transport Scotland Bus Service Operators Grant | 2,023 | (2,023) | - |
| | <u>150,637</u> | <u>(145,032)</u> | <u>5,605</u> |
| Restricted funds | | | |
| North Lanarkshire Council - Annual Funding | 63,998 | (63,998) | - |
| North Lanarkshire Council - Social Work Department | 83,959 | (83,959) | - |
| North Lanarkshire Council - Community Grant | 685 | (760) | (75) |
| Big Lottery Fund - Befriending | 59,708 | (62,909) | (3,201) |
| Community Food Health (Scotland) | - | (560) | (560) |
| STV Childrens' Appeal | 2,000 | (1,092) | 908 |
| Health & Social Care - Activity Library | - | (599) | (599) |
| Health & Social Care - Befriending | - | (8,690) | (8,690) |
| Health & Social Care - Early Years | 6,000 | (386) | 5,614 |
| Health & Social Care - Consortium Digi | - | (2,683) | (2,683) |
| Health & Social Care - Community Suppers | 6,400 | (4,720) | 1,680 |
| Health & Social Care - Women's Shed | - | (2,600) | (2,600) |
| Health & Social Care - Happy Chefs | - | (440) | (440) |
| SCVO | 22,282 | (22,282) | - |
| Bellshill Community Forum - Community Suppers | 2,000 | - | 2,000 |
| Health & Social Care - Lingo Flamingo | 400 | - | 400 |
| Health & Social Care - Milestone Mums | 460 | - | 460 |
| Health & Social Care - Eirreans Way | 500 | - | 500 |
| Community Food Health - Roots and Fruits | - | (1,408) | (1,408) |
| Health & Social Care - ONC Digital Project | - | (317) | (317) |
| | <u>248,392</u> | <u>(257,403)</u> | <u>(9,011)</u> |
| TOTAL FUNDS | <u><u>399,029</u></u> | <u><u>(402,435)</u></u> | <u><u>(3,406)</u></u> |

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.17 £ | Net movement in funds £ | At 31.3.19 £ |
|---|-----------------------|-------------------------------|-----------------------|
| Unrestricted funds | | | |
| General fund | 51,179 | 1,332 | 52,511 |
| Restricted funds | | | |
| North Lanarkshire Council - Community Grant | 300 | (300) | - |
| Big Lottery Fund - Befriending | 46,873 | (3,794) | 43,079 |
| Food and Health Development | 6,918 | (2,306) | 4,612 |
| Health promotion | 8,050 | (2,684) | 5,366 |
| Building Fund | 4,205 | - | 4,205 |
| Community Food Health (Scotland) | 1,510 | (560) | 950 |
| Community Food Health - Roots and Fruits | 1,408 | (1,408) | - |
| STV Childrens' Appeal | 1,520 | (778) | 742 |
| Health & Social Care - Roots & Fruits Project | 2,140 | (426) | 1,714 |
| Health & Social Care - ONC Digital Project | 1,221 | (1,215) | 6 |
| Health & Social Care - Activity Library | 599 | (599) | - |
| Health & Social Care - Befriending | 8,690 | (8,690) | - |
| Health & Social Care - Early Years | 7,000 | (7,000) | - |
| Health & Social Care - Consortium Digi | 4,000 | (2,683) | 1,317 |
| Health & Social Care - Community Suppers | 3,520 | (3,520) | - |
| Health & Social Care - Fast Track To Slow Cooking | 2,988 | - | 2,988 |
| Health & Social Care - Women's Shed | 2,600 | (2,600) | - |
| Health & Social Care - Happy Chefs | 440 | (440) | - |
| Health & Social Care - Milestone Mums | - | 90 | 90 |
| Health & Social Care - Eirreans Way | - | 500 | 500 |
| Health & Social Care - BeFriend Gets Better | - | 1,140 | 1,140 |
| Health & Social Care - Men's Fund | - | 690 | 690 |
| Greggs Foundation - Community Grant | - | 882 | 882 |
| | <u>103,982</u> | <u>(35,701)</u> | <u>68,281</u> |
| TOTAL FUNDS | <u><u>155,161</u></u> | <u><u>(34,369)</u></u> | <u><u>120,792</u></u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 298,046 | (296,714) | 1,332 |
| Transport Scotland Bus Service Operators Grant | 4,053 | (4,053) | - |
| | <hr/> | <hr/> | <hr/> |
| | 302,099 | (300,767) | 1,332 |
| Restricted funds | | | |
| North Lanarkshire Council - Annual Funding | 126,076 | (126,076) | - |
| North Lanarkshire Council - Social Work Department | 167,918 | (167,918) | - |
| North Lanarkshire Council - Community Grant | 1,170 | (1,470) | (300) |
| Big Lottery Fund - Befriending | 125,510 | (129,304) | (3,794) |
| STV Childrens' Appeal | 2,000 | (2,778) | (778) |
| Health & Social Care - Early Years | 6,000 | (13,000) | (7,000) |
| Health & Social Care - Community Suppers | 6,794 | (10,314) | (3,520) |
| SCVO | 37,484 | (37,484) | - |
| Bellshill Community Forum - Community Suppers | 2,000 | (2,000) | - |
| Health & Social Care - Lingo Flamingo | 400 | (400) | - |
| Health & Social Care - Milestone Mums | 460 | (370) | 90 |
| Health & Social Care - Eirreans Way | 500 | - | 500 |
| Health & Social Care - Bellshill Locality SDS Event | 286 | (286) | - |
| Health & Social Care - BeFriend Gets Better | 2,280 | (1,140) | 1,140 |
| Health & Social Care - Men's Fund | 1,720 | (1,030) | 690 |
| Greggs Foundation - Community Grant | 2,000 | (1,118) | 882 |
| Age Scotland Heritage Lottery - Speaking Our Age | 570 | (570) | - |
| Scottish Employers Recruitment Incentive | 2,000 | (2,000) | - |
| Food and Health Development | - | (2,306) | (2,306) |
| Health promotion | - | (2,684) | (2,684) |
| Community Food Health (Scotland) | - | (560) | (560) |
| Community Food Health - Roots and Fruits | - | (1,408) | (1,408) |
| Health & Social Care - Roots & Fruits Project | - | (426) | (426) |
| Health & Social Care - ONC Digital Project | - | (1,215) | (1,215) |
| Health & Social Care - Activity Library | - | (599) | (599) |
| Health & Social Care - Befriending | - | (8,690) | (8,690) |
| Health & Social Care - Consortium Digi | - | (2,683) | (2,683) |
| Health & Social Care - Women's Shed | - | (2,600) | (2,600) |
| Health & Social Care - Happy Chefs | - | (440) | (440) |
| | <hr/> | <hr/> | <hr/> |
| | 485,168 | (520,869) | (35,701) |
| TOTAL FUNDS | <hr/> | <hr/> | <hr/> |
| | 787,267 | (821,636) | (34,369) |

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

12. MOVEMENT IN FUNDS - continued

| | |
|--|--|
| North Lanarkshire Council - Annual Funding | - Annual funding contribution towards core costs |
| North Lanarkshire Council - Social Work Department | - Service level agreement to deliver day services |
| North Lanarkshire Council - Community Grants | - Grants for projects benefiting the community |
| Big Lottery - Befriending | - Grant to develop older persons befriending services |
| Health & Social Care (multiple awards) | - Funding supporting the integration of health and social care |
| STV Children's Appeal | - Grant for activities benefiting children and young people |
| Building Fund | - Ring fenced donations for property developments |
| Community Food Health (Scotland) | - Funding to deliver volunteer training |
| Food and Health Development | - Funding for activities tackling health inequalities |
| Health Promotion | - Funding for activities tackling health inequalities |
| Bellshill Community Forum - Community Suppers | - Funding supporting integration of health and social care |
| SCVO Community Jobs Scotland | - Funding for training opportunities for young people |
| Greggs Foundation Community Grant | - Grant for organisations to deliver community activities |
| Age Scotland Heritage Lottery - Speaking Our Age | - Grant for members to deliver celebration activities |
| Scottish Employers Recruitment Incentive | - Funding for training opportunities for young people |

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

14. GENERAL RESERVES

This exists to cater for fluctuations in the income of Utheo from year to year. The directors continue to manage changes related to the minimum wages, pension reforms, auto enrolment and reductions in local authority funding. The board remain mindful of the impact of these changes on general reserves and have decided on the following provisions which will be kept under annual review.

| | 2019 £ | 2018 £ |
|--------------------------------------|---------------|---------------|
| Three months' core costs | 52,450 | 50,000 |
| Major structural repairs contingency | 52,500 | 50,000 |
| General repairs contingency | 18,000 | 16,500 |
| Redundancies contingency | 4,000 | 4,000 |
| Project contingency | 4,500 | 4,500 |
| Insurance contingency | 1,600 | 1,600 |
| Equipment contingency | 1,700 | 1,700 |
| Lease contingency | 360 | 360 |
| Shortfall | (82,599) | (71,876) |
| General reserves balance | <u>52,511</u> | <u>56,784</u> |

The directors are continually considering ways to address the shortfall in desired unrestricted reserves.

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2019**

| | 31.3.19 £ | 31.3.18 £ |
|---------------------------------------|---------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 3,780 | 4,942 |
| Other trading activities | | |
| Café takings | 39,291 | 34,140 |
| Childcare income | 30,384 | 41,027 |
| Other income | 15,556 | 8,926 |
| Food Co-op | 6,268 | 5,621 |
| Contract funding | 40,000 | 40,000 |
| Building fund revenue | (240) | - |
| Memberships | 53 | 82 |
| Hire of Resource Centre | 14,556 | 13,840 |
| | <hr/> 145,868 | <hr/> 143,636 |
| Investment income | | |
| Deposit account interest | 178 | 37 |
| Charitable activities | | |
| Grants | 238,412 | 250,414 |
| | <hr/> 388,238 | <hr/> 399,029 |
| Total incoming resources | | |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Wages | 26,278 | 26,313 |
| Postage and stationary | 78 | 73 |
| Telephone | 233 | 238 |
| | <hr/> 26,589 | <hr/> 26,624 |
| Charitable activities | | |
| Wages | 263,879 | 265,555 |
| Rates and insurance | 12,058 | 12,040 |
| Heat and light | 17,490 | 10,768 |
| Telephone | 1,629 | 1,669 |
| Postage and stationery | 549 | 512 |
| Advertising | 662 | 1,036 |
| Food co-op purchases | 3,383 | 3,163 |
| Cafe purchases | 12,423 | 10,238 |
| Training | 594 | 789 |
| Travel and transport | 21,990 | 19,175 |
| Social and recreational | 4,337 | 6,978 |
| Property repairs | 105 | 384 |
| Equipment and repairs | 11,394 | 6,852 |
| Consumables cleaning & laundry | 9,533 | 10,057 |
| OOSC toys and outings | 1,343 | 541 |
| Carried forward | 361,369 | 349,757 |

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2019**

| | 31.3.19 £ | 31.3.18 £ |
|---|-----------------|----------------|
| Charitable activities | | |
| Brought forward | 361,369 | 349,757 |
| Miscellaneous | 5,614 | 439 |
| Registration and memberships | 1,522 | 1,424 |
| Consultants | 3,678 | 821 |
| Rewards and recognition | 2,859 | 3,461 |
| Depreciation | 1,729 | 1,729 |
| Bad debts | (1,557) | 882 |
| Locality activity programme funds disbursed | 300 | 890 |
| | <hr/> | <hr/> |
| | 375,514 | 359,403 |
| Support costs | | |
| Management | | |
| Wages | 8,546 | 8,558 |
| Rates and insurance | 635 | 634 |
| Heat and light | 921 | 567 |
| Property repairs | 5 | 20 |
| Telephone | 465 | 477 |
| Postage and stationary | 157 | 146 |
| Equipment and repairs | 600 | 361 |
| | <hr/> | <hr/> |
| | 11,329 | 10,763 |
| Finance | | |
| Bank charges | 969 | 965 |
| Governance costs | | |
| Auditors' remuneration | 4,800 | 4,680 |
| | <hr/> | <hr/> |
| Total resources expended | 419,201 | 402,435 |
| | <hr/> | <hr/> |
| Net expenditure | <u>(30,963)</u> | <u>(3,406)</u> |