

REGISTERED COMPANY NUMBER: SC150187 (Scotland)
REGISTERED CHARITY NUMBER: SC002851

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2016
(for**

The Notre Dame Centre



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

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for the Year Ended 31 March 2016**

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The Notre Dame Centre

Report of the Trustees for the Year Ended 31 March 2016

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 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC150187 (Scotland)

Registered Charity number
SC002851

Registered office
20 Athole Gardens
GLASGOW
G12 9BA

Trustees
J McCoy
Mrs C Findlay
Mrs C Kerr
B Hannon
Mrs M Harris
Dr I Stevens - appointed 8.6.15

Company Secretary
Mrs C Kerr

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

Bankers
Bank of Scotland
701 Great Western Road
Glasgow
G2 4HY

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Notre Dame Centre is a Company Limited by Guarantee and is incorporated in Scotland with the number 150187. In the event of the Company being wound up the Members undertake to make a contribution of £1 each. It is also a Charity registered with the Office of the Scottish Charity Regulator with the number SC002851. It is governed by its Memorandum and Articles of Association which sets out the method of appointing Directors and new Members are drawn from The Sisters of Notre Dame and from the local business and professional communities

**Report of the Trustees
for the Year Ended 31 March 2016**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Directors of the Company are also Charity Trustees for the purposes of charity law and those who served during the year, and to the date of this report, were as shown on page 1.

The Board meets at least six times a year and delegates the day to day running of the Centre to the Head of Centre who, whilst not a member of the Board does attend all Board Meetings.

Changes in staffing during the year are noted under the heading "Staffing" in the section "Achievements and Performance". The Board is regularly briefed by the Head of Centre on changes affecting the organisation and any other operational matters both at, and between Board meetings.

As mentioned in the 2015 Trustees' Report, the changing relationship with the Sisters of Notre Dame has allowed the Board to undertake a review of its future direction. The Board has agreed the way forward and the action plan put in place last year has at the time of this report, resulted in the Notre Dame Centre continuing to operate entirely independently from the Trustees of the Sisters of Notre Dame.

The Members of the Company are now the Directors of the Company. The Sisters of Notre Dame de Namur have all resigned as Members of the Company and following Sister Gail Taylor's resignation, there are no longer any Sisters of Notre Dame on the staff payroll or direct service related links to the order.

The Centre pays The Sisters of Notre Dame de Namur monthly rent for the use of the building, however the upkeep and maintenance of the building is the responsibility of the Centre, whilst both retain relevant separate insurance cover for buildings and contents. In September 2015 the Sisters of Notre Dame, via their solicitor, informed the Head of Centre that the current building would be sold in 2017 providing 2 years calendar notice to vacate the building and to seek new premises. Much of the year to date has been spent in identifying suitable, affordable accommodation in order to relocate the service. As a result, the service will relocate to Balmore Road in Possilpark in January 2017.

Risk management

The Directors have identified the major risks to which the Notre Dame Centre is exposed through a formal Risk Management Template which is reviewed and amended as appropriate at each Board meeting. The Directors believe that appropriate systems and procedures are in place via the Head of Centre, to manage these risks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Notre Dame Centre was founded in 1931 in response to the demands of local parents, educators and other professionals to address the complex needs of children and young people experiencing emotional, psychological or physical distress at that time. Based currently in the West End of Glasgow, the Centre provides services to Education, Social Work and NHS Boards across Scotland as well as to Kinship Carers on a self-referral basis.

Appropriate Referrals

- Children who have experienced trauma through abuse, neglect, loss, domestic violence, poor attachment, drug and alcohol misuse, parental mental ill health
- Children experiencing single event trauma
- Children in kinship care or adoptive placements
- Looked After Children in foster placement or residential care

**Report of the Trustees
for the Year Ended 31 March 2016**

Aims

- To provide a service of the highest quality
- To ensure that the needs of clients are addressed professionally, sensitively and expeditiously
- To maximise efficiency and effectiveness by ensuring that all resources are used to the best advantage thus guaranteeing value for money
- To review and assess the training and development needs of all staff on an annual basis via personal development planning and review appointments (PDPR)

The year 2015/2016 was a year of continuing consolidation for the Centre. The main body of the work of the Centre continues to be the provision of services to statutory agencies with the main source of referrals continuing to come from Education, Social Work and Health.

All surrounding Health Authorities are able to refer to the Centre, however there is a Service Level Agreement (SLA) in place with Greater Glasgow and Clyde Health Authority who are the main source of health referrals. The total funding from health services for the year was £247,000.

Similarly, all Education Authorities are able to refer to the Centre although the main source of referrals is from within the city of Glasgow boundary area. These referrals are vetted through Learning Community structures known as Joint Support Team (JST) meetings which effectively vet and monitor cases to ensure that the most needy and appropriate cases are referred to the Centre. The total funding for the year from Education authorities was £123,053.

In terms of Social Work Department referrals, any Social Work team may make a referral, however these are also vetted through Learning Community structures known as Joint Support Team (JST) meetings. Income from Social Work departments was £93,851.

The Head of Centre is confident that in the coming year a tripartite Service Level Agreement (SLA) between NHS, Education and Social Work will be set up for the new financial year ahead. Preliminary discussions have taken place with relevant Senior Managers.

The Centre, where appropriate, also carries out a very limited amount of work in the private sector for independent schools and other organisations not covered by statutory funding.

Whilst direct work with individuals, children and carers is the primary activity of the Centre, an increasing amount of work has been undertaken in the area of supervision and training to other organisations such as Women's Aid and Education staff.

**Report of the Trustees
for the Year Ended 31 March 2016**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Assessment and Therapy

During the year 161 clients came to the Centre for assessment and therapy. Of these, 57 were taken on as new referrals during the year and 71 clients' treatment terminated during the course of the year.

Training

Through the work of our National Coordinator Seasons for Growth (SFG) continues to be promoted and developed across the whole of Scotland in schools, community projects and prisons. Enhanced relationships with Good Grief Australia (founders of SFG) has resulted in improved information sharing and learning between Australia and Scotland. A National conference will be held in June 2016 in Glasgow and we are anticipating that in excess of 120 Companions from across Scotland will attend.

We were delighted to receive a further year of funding from the Scottish Government to allow Moira Sugden to continue in the role of national coordinator for the year in question, however regrettably, we have been notified that this funding has ceased from 1st April 2016 after 8 years, resulting in the service having to support the salary for this role. Other alternative avenues of funding are being sought at present.

During the course of the year we trained a total of 170 new companions. This brings the total number of Companions trained by the Centre to 1961.

Kinship Care -Lottery Kinship Project

Funding from the Big Lottery was awarded in October 2013 for a period of five years to fund the salaries of a full time play therapist and a social worker. This work has enabled twenty sessions of play therapy each week to be offered to children in kinship care, with weekly parallel sessions being offered to their kinship carer on a self-referral basis. Since October 2013 72 children and their carers have been offered a therapeutic service and continue to attend for weekly therapeutic input.

Kinship Care -Glasgow Social Work

We continue to receive £45,000 from Glasgow City Council Social Work Services from the Community Planning Fund. This funding enables us to provide therapeutic one to one support to a small number of grandparents as well as to the children in their care who currently also have Social Work input. This funding also supports The Head of Centre to visit kinship care groups across the city, to take up any new referrals and to provide ongoing support to the carers as required. We have also on occasion supported grandparents to attend Notre Dame Centre for group activity sessions.

Staffing

Notre Dame Centre staff are a multi disciplinary team comprising of psychologists, play/art therapists and social workers who receive regular professional supervision and who are supported by a small team of Administration staff. The work of all staff is valued highly by the Directors.

In the year under review, Notre Dame Centre experienced further changes in staffing with the retirements of Carmel Lavelle, Social Worker and Irene Florence, Art Therapist in April and May 2015, as well as the resignation of Annie Alexander, Psychologist in April 2015 following a move with her family to Australia. The Board wishes these staff well and thanks them for their valued service.

Following this, Laura Anderson, Social Worker and Maura Ramsay, Play Therapist were appointed to replace the above staff on June 2015, with Sandra Gardner, Psychologist also appointed in August 2015.

FINANCIAL REVIEW

Results for the Year

The accounts show a deficit, before FRS 17 pension adjustments, of £4,741 (2015, surplus of £77,358) and a final surplus of £235,259 (2015 surplus of £142,358) after adding £240,000 (2015, adding £65,000) in relation to the Pension Scheme, as determined under Financial Reporting Standard No 17 (FRS17). It is the view of the Board that the FRS17 financial adjustment and its impact on reserves needs to be placed in context. Financial commitments to fund pensions are not based on FRS17 outcomes but on contribution rates resulting from each triennial valuation of the fund. (Please refer to further comment under Plans for Future Periods). Recent changes in pensions at both national and scheme level have had the effect of increasing costs and risks associated with Notre Dame Centre's pension schemes.

**Report of the Trustees
for the Year Ended 31 March 2016**

FINANCIAL REVIEW

The Directors, while aware of the current situation, recognise that the financial position in the wider context continues to be uncertain with financial difficulties being experienced across the whole of the voluntary sector and within many local authorities. As a result the Directors continue to be cautious in relation to expenditure.

The Service Level Agreement with Greater Glasgow and Clyde NHS Board has now been in place for several years. Funding has been secured for the year to March 2017 and will continue to be reviewed on an annual basis. In addition Glasgow City Council Education and Social Work Services are continuing to work towards establishing a service level agreement and, in line with recent Government legislation and joint working arrangements it would be desirable to have one joint Service Level Agreement in place with all three main funders. Preliminary discussions have taken place between the Head of Centre and senior managers and is referred to in more detail earlier in this report.

Reserves

The reserves (before FRS17 adjustments) now stand at £735,330 (including restricted reserves of £23,712). The Board plan to continue to build on the reserves to include 3 months core costs and provision for pension deficit recovery payments.

PLANS FOR FUTURE PERIODS

Charitable Activities

Going forward, the Centre will:

- continue to deliver service of the highest quality
- continue consolidating its financial framework for service delivery
- continue to work in partnership with all stakeholders

Pensions

The charity is mindful of its obligations to the pension fund and committed to dealing with them within the bounds of affordability open to the organisation. We have taken steps to limit the further build up of liabilities and to focus the maximum amount possible in to paying down our deficit. We will continue to keep these liabilities under constant review. Under new statutory regulations The Notre Dame Centre now provides a workplace pension to all staff via The People's Pension Fund.

Property

As previously stated, the Centre has been given notice that the lease of the current premises will terminate on 1st September 2017. Accordingly and as a matter of priority, the Head of Centre has identified suitable new premises within a small industrial site in Possilpark.

Before this decision by The Sisters of Notre Dame the Board had previously given consideration to this issue as it was recognised that a more suitable building was required which would provide safety, room for expansion, good disabled access and lower overheads.

**Report of the Trustees
for the Year Ended 31 March 2016**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of The Notre Dame Centre 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all 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.

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 8 December 2016 and signed on its behalf by:

Mrs C Findlay - Trustee

Carla M. Findlay

Report of the Independent Auditors to the Trustees and Members of The Notre Dame Centre

We have audited the financial statements of The Notre Dame Centre for the year ended 31 March 2016 on pages nine to eighteen. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees Responsibilities set out on page six, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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

Scope of the audit of the financial statements

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

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 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 applicable to Smaller Entities; 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.

Opinion on other matter prescribed by the Companies Act 2006

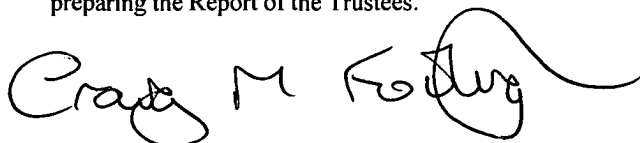
In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Report of the Independent Auditors to the Trustees and Members of
The Notre Dame Centre**

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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.



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

8 December 2016

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2016

	Notes	Unrestricted funds £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	3,489	117,337	120,826	167,821
Investment income	3	866	-	866	906
Incoming resources from charitable activities					
Education	4	123,053	-	123,053	121,120
Social work		93,851	-	93,851	90,241
Health board		247,000	-	247,000	250,230
Private work		3,930	-	3,930	6,810
Training supervision and lectures		43,926	-	43,926	35,525
Seasons books and postcards		61,388	-	61,388	73,014
Seasons Conference		-	-	-	3,540
Total incoming resources		577,503	117,337	694,840	749,207
RESOURCES EXPENDED					
Charitable activities					
Direct project expenditure	5	401,012	168,612	569,624	536,056
Support costs		98,196	-	98,196	91,853
Governance costs	8	31,761	-	31,761	43,940
Total resources expended		530,969	168,612	699,581	671,849
NET INCOMING/(OUTGOING) RESOURCES					
		46,534	(51,275)	(4,741)	77,358
Other recognised gains/losses					
Gains/losses on investment assets		240,000	-	240,000	65,000
Net movement in funds		286,534	(51,275)	235,259	142,358
RECONCILIATION OF FUNDS					
Total funds brought forward		169,084	74,987	244,071	101,713
TOTAL FUNDS CARRIED FORWARD		455,618	23,712	479,330	244,071

The notes form part of these financial statements

The Notre Dame Centre

**Balance Sheet
At 31 March 2016**

	Notes	Unrestricted funds £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
FIXED ASSETS					
Tangible assets	12	10,317	-	10,317	11,197
CURRENT ASSETS					
Stocks		16,447	-	16,447	23,942
Debtors	13	94,937	-	94,937	41,199
Cash at bank and in hand		678,908	23,712	702,620	723,482
		<u>790,292</u>	<u>23,712</u>	<u>814,004</u>	<u>788,623</u>
CREDITORS					
Amounts falling due within one year	14	(88,991)	-	(88,991)	(59,749)
NET CURRENT ASSETS		<u>701,301</u>	<u>23,712</u>	<u>725,013</u>	<u>728,874</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		711,618	23,712	735,330	740,071
PENSION LIABILITY	16	(256,000)	-	(256,000)	(496,000)
NET ASSETS		<u>455,618</u>	<u>23,712</u>	<u>479,330</u>	<u>244,071</u>
FUNDS	15				
Unrestricted funds				455,618	169,084
Restricted funds				23,712	74,987
TOTAL FUNDS				<u>479,330</u>	<u>244,071</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 8 December 2016 and were signed on its behalf by:

Carla M. Findlay

Mrs C Findlay -Trustee

Laurel Kerr

Mrs C Kerr -Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2016**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs which are not wholly identifiable as either direct charitable expenses, support costs or governance costs are apportioned between the cost headings as follows:

Direct charitable expenses	95%
Support costs	2.5%
Governance costs	2.5%

Salary costs are allocated dependent on employee activity.

Tangible fixed assets

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

Equipment	- 33% on reducing balance
Fixtures and fittings	- 10% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost represents purchase price.

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2016

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The pension liabilities and assets are recorded in line with FRS17, with a valuation undertaken by an independent actuary. FRS17 measures the value of pensions assets and liabilities at the Balance Sheet date and determines the benefits accrued in the year and the interest on assets and liabilities. The value of benefits accrued is used to determine the pension charge in the SOFA and the expected return on scheme assets and the interest cost on scheme liabilities are allocated across the appropriate incoming/outgoing resource categories. The change in value of assets and liabilities arising from asset valuation, changes in benefits, actuarial assumptions, or change in the level of deficit attributable to members is recognised in the SOFA within actuarial gains/losses on defined benefit pension schemes. The resulting pension liability or asset is shown on the Balance Sheet.

2. VOLUNTARY INCOME

	31.3.16	31.3.15
	£	£
Donations from individuals and trusts	3,489	4,257
Grants	117,337	163,564
	<u>120,826</u>	<u>167,821</u>

Grants received, included in the above, are as follows:

	31.3.16	31.3.15
	£	£
Glasgow Social Work	-	45,000
Section 16B Grant	23,000	24,000
Big Lottery	94,337	93,564
STV Children's Appeal	-	1,000
	<u>117,337</u>	<u>163,564</u>

3. INVESTMENT INCOME

	31.3.16	31.3.15
	£	£
Deposit account interest	<u>866</u>	<u>906</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2016

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Education £	Social work £	Health board £	Private work £
Education	123,053	-	-	-
Social work	-	93,851	-	-
Health board	-	-	247,000	-
Private work	-	-	-	3,930
Training, supervision and lectures	-	-	-	-
Seasons books and periodicals	-	-	-	-
Seasons Conference	-	-	-	-
	<u>123,053</u>	<u>93,851</u>	<u>247,000</u>	<u>3,930</u>
			31.3.16	31.3.15
	Training supervision and lectures £	Seasons books and postcards £	Total activities £	Total activities £
Education	-	-	123,053	121,120
Social work	-	-	93,851	90,241
Health board	-	-	247,000	250,230
Private work	-	-	3,930	6,810
Training, supervision and lectures	43,926	-	43,926	35,525
Seasons books and periodicals	-	61,388	61,388	73,014
Seasons Conference	-	-	-	3,540
	<u>43,926</u>	<u>61,388</u>	<u>573,148</u>	<u>580,480</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 6) £	Support costs (See note 7) £	Totals £
Direct project expenditure	569,624	-	569,624
Support costs	-	98,196	98,196
	<u>569,624</u>	<u>98,196</u>	<u>667,820</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2016

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.16	31.3.15
	£	£
Staff costs	476,937	435,022
Rent	23,750	23,750
Rates and insurance	8,689	6,679
Light and heat	7,583	4,853
Telephone	3,966	1,943
Postage and stationery	3,827	3,302
Advertising	-	2,439
Sundries	2,897	4,602
Travelling and accommodation	1,561	924
Books materials and provisions	1,574	2,206
Seasons for Growth - books and expenses	32,353	42,629
Repairs and maintenance	2,947	3,417
Bad debts	-	250
Depreciation	3,540	4,040
	<u>569,624</u>	<u>536,056</u>

7. SUPPORT COSTS

	Management £
Support costs	<u>98,196</u>

Support costs, included in the above, are as follows:

Management

	31.3.16 Support costs £	31.3.15 Total activities £
Wages	79,535	80,112
Social security	4,862	4,193
Superannuation	6,557	3,413
Rent	625	625
Rates and insurance	229	176
Telephone	102	102
Postage and stationery	101	87
Advertising	-	64
Sundries	76	121
Staff development costs	5,738	2,636
Repairs and maintenance	78	90
Light and heat	200	128
Depreciation	93	106
	<u>98,196</u>	<u>91,853</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2016

8. GOVERNANCE COSTS

	31.3.16	31.3.15
	£	£
Staff costs	5,227	5,413
Board meetings	-	95
Auditors remuneration	5,130	4,500
Sundry expenses	76	121
Legal fees and compensation	13,644	14,320
Bank charges	358	365
Rent	625	625
Rates and insurance	229	176
Postage and stationery	101	87
Repairs and maintenance	78	90
Light and heat	200	128
Depreciation	93	106
Advertising	-	64
Secretarial fees	3,600	14,400
Accountancy	2,400	3,450
	<u>31,761</u>	<u>43,940</u>

9. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.16	31.3.15
	£	£
Depreciation - owned assets	<u>3,725</u>	<u>4,253</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2016 nor for the year ended 31 March 2015.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2016 nor for the year ended 31 March 2015.

11. STAFF COSTS

	31.3.16	31.3.15
	£	£
Wages and salaries	441,861	445,067
Social security costs	30,387	26,209
Other pension costs	100,870	56,877
	<u>573,118</u>	<u>528,153</u>

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

31.3.16	31.3.15
<u>15</u>	<u>15</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2016

12. TANGIBLE FIXED ASSETS

	Equipment £	Fixtures and fittings £	Totals £
COST			
At 1 April 2015	93,555	30,958	124,513
Additions	2,214	631	2,845
At 31 March 2016	<u>95,769</u>	<u>31,589</u>	<u>127,358</u>
DEPRECIATION			
At 1 April 2015	85,675	27,641	113,316
Charge for year	3,331	394	3,725
At 31 March 2016	<u>89,006</u>	<u>28,035</u>	<u>117,041</u>
NET BOOK VALUE			
At 31 March 2016	<u>6,763</u>	<u>3,554</u>	<u>10,317</u>
At 31 March 2015	<u>7,880</u>	<u>3,317</u>	<u>11,197</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.16 £	31.3.15 £
Trade debtors	89,866	32,006
Other debtors	5,071	9,193
	<u>94,937</u>	<u>41,199</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.16 £	31.3.15 £
Taxation and social security	9,111	8,678
Other creditors	79,880	51,071
	<u>88,991</u>	<u>59,749</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2016

15. MOVEMENT IN FUNDS

	At 1.4.15 £	Net movement in funds £	At 31.3.16 £
Unrestricted funds			
General fund	169,084	286,534	455,618
Restricted funds			
Glasgow Social Work	45,000	(45,000)	-
Section 16B Grant	15,951	(3,600)	12,351
Seasons Books	1,962	(1,962)	-
Big Lottery	12,074	(713)	11,361
	<u>74,987</u>	<u>(51,275)</u>	<u>23,712</u>
TOTAL FUNDS	<u>244,071</u>	<u>235,259</u>	<u>479,330</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	577,503	(530,969)	240,000	286,534
Restricted funds				
Glasgow Social Work	-	(45,000)	-	(45,000)
Section 16B Grant	23,000	(26,600)	-	(3,600)
Big Lottery	94,337	(95,050)	-	(713)
Seasons Books	-	(1,962)	-	(1,962)
	<u>117,337</u>	<u>(168,612)</u>	<u>-</u>	<u>(51,275)</u>
TOTAL FUNDS	<u>694,840</u>	<u>(699,581)</u>	<u>240,000</u>	<u>235,259</u>

- | | |
|---------------------|--|
| Glasgow Social Work | - To provide support to young people and grandparents in Kinship Care relationships |
| Seasons Training | - To fund Seasons Training sessions |
| Section 16B Grant | - To fund the salary of the Seasons for Growth national co-ordinator |
| Big Lottery | - To support children and young people in kinship care enabling them to develop coping strategies. |

16. EMPLOYEE BENEFIT OBLIGATIONS

The charity participates in the Strathclyde Pension Fund which is a statutory multi-employer defined benefit scheme. It is administered by Glasgow City Council in accordance with the Local Government Pension Scheme (Scotland) Regulations 1998, as amended.

As required under FRS17, the projected unit method of valuation has been used by the Actuary in the valuation of the scheme. The main financial assumptions used by the Council's Actuary, Hymans Robertson, in their FRS17 calculations are as follows.

The amounts recognised in the balance sheet are as follows:

Notes to the Financial Statements - continued
for the Year Ended 31 March 2016

16. **EMPLOYEE BENEFIT OBLIGATIONS**
- continued

Value of scheme assets and liabilities

	Defined benefit pension plan 31.3.16 £	Defined benefit pension plan 31.3.15 £
Fair value of plan assets	2,235,000	2,170,000
Present value of unfunded obligations	2,491,000	2,666,000
Deficit	256,000	496,000
Liability	256,000	496,000

17. **RELATED PARTY DISCLOSURES**

There were no reportable related party transactions in the year except those detailed below.

C. Kerr a director of the charity received £2,400 for accountancy services

F. McCormick the company secretary received £3,600 for secretarial services.

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2016**

	31.3.16 £	31.3.15 £
INCOMING RESOURCES		
Voluntary income		
Donations from individuals and trusts	3,489	4,257
Grants	117,337	163,564
	<hr/>	<hr/>
	120,826	167,821
Investment income		
Deposit account interest	866	906
Incoming resources from charitable activities		
Education	123,053	121,120
Social work	93,851	90,241
Health board	247,000	250,230
Private work	3,930	6,810
Training, supervision and lectures	43,926	35,525
Seasons books and periodicals	61,388	73,014
Seasons Conference	-	3,540
	<hr/>	<hr/>
	573,148	580,480
Total incoming resources	<hr/>	<hr/>
	694,840	749,207
RESOURCES EXPENDED		
Charitable activities		
Wages	357,907	360,504
Social security	25,221	21,623
Superannuation	93,809	52,895
Rent	23,750	23,750
Rates and insurance	8,689	6,679
Light and heat	7,583	4,853
Telephone	3,966	1,943
Postage and stationery	3,827	3,302
Advertising	-	2,439
Sundries	2,897	4,602
Travelling and accommodation	1,561	924
Books materials and provisions	1,574	2,206
Seasons for Growth - books and expenses	32,353	42,629
Repairs and maintenance	2,947	3,417
Bad debts	-	250
Depreciation	3,540	4,040
	<hr/>	<hr/>
	569,624	536,056
Governance costs		
Wages	4,419	4,451
Social security	304	393
Superannuation	504	569
Carried forward	5,227	5,413

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2016**

	31.3.16 £	31.3.15 £
Governance costs		
Brought forward	5,227	5,413
Board meetings	-	95
Auditors remuneration	5,130	4,500
Sundry expenses	76	121
Legal fees and compensation	13,644	14,320
Bank charges	358	365
Rent	625	625
Rates and insurance	229	176
Postage and stationery	101	87
Repairs and maintenance	78	90
Light and heat	200	128
Depreciation	93	106
Advertising	-	64
Secretarial fees	3,600	14,400
Accountancy	2,400	3,450
	<hr/> 31,761	<hr/> 43,940
Support costs		
Management		
Wages	79,535	80,112
Social security	4,862	4,193
Superannuation	6,557	3,413
Rent	625	625
Rates and insurance	229	176
Telephone	102	102
Postage and stationery	101	87
Advertising	-	64
Sundries	76	121
Staff development costs	5,738	2,636
Repairs and maintenance	78	90
Light and heat	200	128
Depreciation	93	106
	<hr/> 98,196	<hr/> 91,853
Total resources expended	<hr/> 699,581	<hr/> 671,849
Net (expenditure)/income before gains and losses	<hr/> (4,741)	<hr/> 77,358
Net movement in defined benefit scheme		
Actuarial losses on defined benefit pension scheme	240,000	65,000
Net income	<hr/> <hr/> 235,259	<hr/> <hr/> 142,358