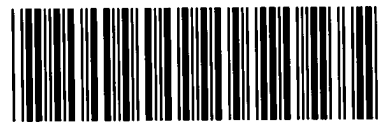


REGISTERED COMPANY NUMBER: SC150187 (Scotland)
REGISTERED CHARITY NUMBER: SC002851

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2017
for**

The Notre Dame Centre

TUESDAY



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17/10/2017

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COMPANIES HOUSE

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 2017**

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**Report of the Trustees
for the Year Ended 31 March 2017**

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 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The 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.

Now based in the North of Glasgow, the Centre provides support to children who require a therapeutic service relating to trauma or neglect in conjunction with their main carer/carers. Referrals are made to the centre via Education, Social Work and NHS Child and Adolescent Mental Health Services (CAMHS) teams across the Glasgow and Clyde area, in addition to Child Protection Team referrals. Children living in Kinship Care with relatives may also be seen on a self-referral basis utilising Big Lottery Funding.

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 or newly adopted children.

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 2016/2017 was a year of continuing consolidation for the Centre especially in view of the move to new premises in January 2017. 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 on an individual basis, 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 triaged 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 £120,000.

In terms of Social Work Department referrals, any Social Work team may make a referral, however these are also vetted through the same Learning Community structures known as Joint Support Teams (JST) meetings as mentioned above. Income from Social Work departments was £66,000.

In respect of a joint tripartite Service Level Agreement (SLA) involving the 3 main agencies, preliminary discussions have taken place with relevant Senior Managers, however there still exists a reluctance on their behalf to come together and share financial information and budgets, despite the current integration agenda. Notwithstanding this, reassurances have been given in respect of continued funding on an annual basis from each agency.

The Notre Dame Centre

Report of the Trustees for the Year Ended 31 March 2017

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 agency 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 Social Work, Women's Aid, Education staff and other voluntary agencies.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Assessment and Therapy

During the year 159 clients came to the Centre for assessment and therapy. Of these, 68 were taken on as new referrals during the year and 75 clients' treatment terminated during the course of the year..

Training

In addition to the direct client work, The Head of Centre continued to undertake talks and consultative services to a variety of groups and organisations.

We were very disappointed in 2016 to be informed that Scottish Government funding for the post of National Coordinator had been withdrawn after a period of 8 years. The Notre Dame service has however continued to support the salary for this role and has secured a further 3 years funding from the Robertson Trust for an amount equivalent to half the annual salary.

During the course of the year we trained a total of 494 new companions. This brings the total number of Companions trained across Scotland by the Centre to 2455.

Seasons for Growth

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 continue (founders of SFG) and this has again resulted in improved information sharing and learning between Australia and Scotland. The biannual National conference will be held again in 2018 following the great success of the 2016 conference where Good Grief staff travelled from Australia to participate as guest speakers. There are also plans to further develop the Adult component of the training and to include kinship carers in future.

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, based on self-referral, 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. Since October 2013, 56 children and their carers have been offered a therapeutic service and continue to attend for weekly therapeutic input.

Kinship Care - Glasgow Social Work

In addition to the above, we also 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.

**Report of the Trustees
for the Year Ended 31 March 2017**

Staffing

Notre Dame Centre staff are a multi-disciplinary team comprising of psychologists, play therapists, systemic family therapist 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 resignation of Gwen Galbraith and Aileen Macleod, Play Therapists, in June 2016 as well as the retirements of Valerie Hamilton and William Marshall, Domestic Staff. The Board wish these staff well and thank them for their valued service.

Following this, last summer, Lynne Kinnison and Amy Fleming were appointed as Play Therapists and Betty Thomson was appointed as cleaner in February 2017.

FINANCIAL REVIEW

Results for the Year

The accounts show a surplus, before FRS 102 pension adjustments, of £84,643 (2016, deficit of £4,741) and a final deficit of £42,357 (2016 surplus of £235,259) after deducting £127,000 (2016, adding £240,000) in relation to the Pension Scheme, as determined under Financial Reporting Standard No 102 (FRS102). It is the view of the Board that the FRS102 financial adjustment and its impact on reserves needs to be placed in context. Financial commitments to fund pensions are not based on FRS102 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.

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 2018 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 FRS102 adjustments) now stand at £819,973 (including restricted reserves of £63,950). The Board plan to continue to build on the reserves to include 3 months core costs and provision for pension deficit recovery payments.

FUTURE PLANS

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.

**Report of the Trustees
for the Year Ended 31 March 2017**

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 generally drawn from the local business and professional communities.

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, are as shown below.

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 2016 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, in conjunction with the Head of Centre has agreed the way forward and an operational plan is in place.

As previously stated, whilst the name of the centre remains unchanged, Notre Dame Centre continues 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 and there are no longer any formal links with the order.

The Centre previously paid The Sisters of Notre Dame de Namur monthly rent for the use of the building in Athole Gardens. 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. As a result of this, new premises were secured and the service relocated to Possilpark in North Glasgow 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC150187 (Scotland)

Registered Charity number

SC002851

Registered office

Kelvin House
419 Balmore Road
GLASGOW
G22 6NU

Trustees

J McCoy	- resigned 10.2.17
Mrs C Findlay	
Mrs C Kerr	
B Hannon	
Mrs M Harris	
Dr I Stevens	- resigned 18.9.17
Dr I A Graham	- appointed 12.12.16

**Report of the Trustees
for the Year Ended 31 March 2017**

REFERENCE AND ADMINISTRATIVE DETAILS

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
174 Byres Road
Glasgow
G12 8SW

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 13 October 2017 and signed on its behalf by:

Mrs C Findlay - Trustee



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 2017 on pages eight to twenty one. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. 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 five, 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 2017 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.

Opinion on other matter prescribed by the Companies Act 2006

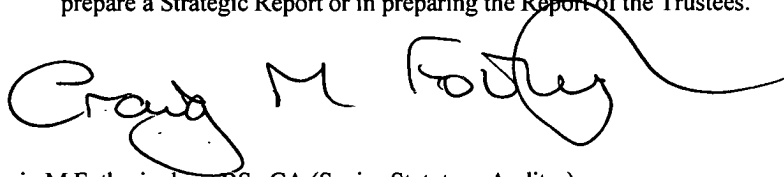
In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

**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 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

13 October 2017

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2017**

	Notes	Unrestricted funds £	Restricted funds £	31.3.17 Total funds £	31.3.16 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	29,142	-	29,142	3,489
Charitable activities	4				
Education		120,000	-	120,000	123,053
Social work		77,821	90,000	167,821	93,851
Health board		247,000	-	247,000	247,000
Private work		540	-	540	3,930
Training supervision and lectures		45,810	-	45,810	43,926
Seasons books and postcards		99,576	-	99,576	61,388
Incoming resources from charitable activities		-	104,277	104,277	117,337
Seasons Conference		5,090	-	5,090	-
Investment income	3	676	-	676	866
Other income		577	-	577	-
Total		626,232	194,277	820,509	694,840
EXPENDITURE ON					
Charitable activities	5				
Direct project expenditure		461,058	154,039	615,097	569,624
Support costs		120,769	-	120,769	129,957
Total		581,827	154,039	735,866	699,581
Net gains/(losses) on investments		(127,000)	-	(127,000)	240,000
NET INCOME/(EXPENDITURE)		(82,595)	40,238	(42,357)	235,259
RECONCILIATION OF FUNDS					
Total funds brought forward		455,618	23,712	479,330	244,071
TOTAL FUNDS CARRIED FORWARD		373,023	63,950	436,973	479,330

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The Notre Dame Centre

**Balance Sheet
At 31 March 2017**

	Notes	Unrestricted funds £	Restricted funds £	31.3.17 Total funds £	31.3.16 Total funds £
FIXED ASSETS					
Tangible assets	12	97,450	-	97,450	10,317
CURRENT ASSETS					
Stocks	13	20,999	-	20,999	16,447
Debtors	14	92,536	-	92,536	94,937
Cash at bank and in hand		622,508	63,950	686,458	702,620
		<u>736,043</u>	<u>63,950</u>	<u>799,993</u>	<u>814,004</u>
CREDITORS					
Amounts falling due within one year	15	(77,470)	-	(77,470)	(88,991)
NET CURRENT ASSETS		<u>658,573</u>	<u>63,950</u>	<u>722,523</u>	<u>725,013</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		756,023	63,950	819,973	735,330
PENSION LIABILITY	17	(383,000)	-	(383,000)	(256,000)
NET ASSETS		<u>373,023</u>	<u>63,950</u>	<u>436,973</u>	<u>479,330</u>
FUNDS	16				
Unrestricted funds				373,023	455,618
Restricted funds				63,950	23,712
TOTAL FUNDS				<u>436,973</u>	<u>479,330</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.

The financial statements were approved by the Board of Trustees on 13 October 2017 and were signed on its behalf by:

Mrs C Findlay -Trustee

Carla M. Findlay

Mrs C Kerr -Trustee

Carla M. Kerr

The notes form part of these financial statements

**Cash Flow Statement
for the Year Ended 31 March 2017**

	Notes	31.3.17 £	31.3.16 £
Cash flows from operating activities:			
Cash generated from operations	1	214,695	(258,883)
Net cash provided by (used in) operating activities		<u>214,695</u>	<u>(258,883)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(105,110)	(2,845)
Sale of tangible fixed assets		577	-
Sale of fixed asset investments		(127,000)	240,000
Interest received		676	866
Net cash provided by (used in) investing activities		<u>(230,857)</u>	<u>238,021</u>
Change in cash and cash equivalents in the reporting period		<u>(16,162)</u>	<u>(20,862)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>702,620</u>	<u>723,482</u>
Cash and cash equivalents at the end of the reporting period		<u><u>686,458</u></u>	<u><u>702,620</u></u>

The notes form part of these financial statements

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2017**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.17 £	31.3.16 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(42,357)	235,259
Adjustments for:		
Depreciation charges	17,527	3,633
Losses/(gain) on investments	127,000	(240,000)
Profit on disposal of fixed assets	(577)	-
Interest received	(676)	(866)
Depreciation	450	93
(Increase)/decrease in stocks	(4,552)	7,495
Decrease/(increase) in debtors	2,401	(53,738)
(Decrease)/increase in creditors	(11,521)	29,241
Difference between pension charge and cash contributions	127,000	(240,000)
Net cash provided by (used in) operating activities	<u>214,695</u>	<u>(258,883)</u>

**Notes to the Financial Statements
for the Year Ended 31 March 2017**

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.

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.

Improvements to property	- 10% on cost
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 2017

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The pension liabilities and assets are recorded in line with FRS102, with a valuation undertaken by an independent actuary. FRS102 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. DONATIONS AND LEGACIES

	31.3.17	31.3.16
	£	£
Donations from individuals and trusts	9,142	3,489
Legacies	20,000	-
	<u>29,142</u>	<u>3,489</u>

3. INVESTMENT INCOME

	31.3.17	31.3.16
	£	£
Deposit account interest	<u>676</u>	<u>866</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

4. INCOME FROM CHARITABLE ACTIVITIES

	Education £	Social work £	Health board £	Private work £	Training supervision and lectures £
Education	120,000	-	-	-	-
Social work	-	167,821	-	-	-
Health board	-	-	247,000	-	-
Private work	-	-	-	540	-
Training, supervision and lectures	-	-	-	-	45,810
Seasons books and periodicals	-	-	-	-	-
Grants	-	-	-	-	-
Seasons Conference	-	-	-	-	-
	<u>120,000</u>	<u>167,821</u>	<u>247,000</u>	<u>540</u>	<u>45,810</u>

31.3.17 31.3.16

	Seasons books and postcards £	Incoming resources from charitable activities £	Seasons Conference £	Total activities £	Total activities £
Education	-	-	-	120,000	123,053
Social work	-	-	-	167,821	93,851
Health board	-	-	-	247,000	247,000
Private work	-	-	-	540	3,930
Training, supervision and lectures	-	-	-	45,810	43,926
Seasons books and periodicals	99,576	-	-	99,576	61,388
Grants	-	104,277	-	104,277	117,337
Seasons Conference	-	-	5,090	5,090	-
	<u>99,576</u>	<u>104,277</u>	<u>5,090</u>	<u>790,114</u>	<u>690,485</u>

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

	31.3.17 £	31.3.16 £
Section 16B Grant	-	23,000
Big Lottery	95,277	94,337
The Robertson Trust	9,000	-
	<u>104,277</u>	<u>117,337</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

5. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 6) £	Support costs (See note 7) £	Totals £
Direct project expenditure	614,710	387	615,097
Support costs	-	120,769	120,769
	<u>614,710</u>	<u>121,156</u>	<u>735,866</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.17 £	31.3.16 £
Staff costs	473,194	476,937
Rent	18,046	23,750
Rates and insurance	7,245	8,689
Light and heat	3,762	7,583
Telephone	4,279	3,966
Postage and stationery	2,605	3,827
Sundries	4,241	2,897
Travelling and accommodation	2,116	1,561
Books materials and provisions	2,444	1,574
Seasons for Growth - books and expenses	55,682	32,353
Repairs and maintenance	20,700	2,947
Relocation costs	3,318	-
Depreciation	17,078	3,540
	<u>614,710</u>	<u>569,624</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Direct project expenditure	-	387	-	387
Support costs	98,755	-	22,014	120,769
	<u>98,755</u>	<u>387</u>	<u>22,014</u>	<u>121,156</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

7. SUPPORT COSTS - continued

Management

	31.3.17	31.3.16
	Support costs	Total activities
	£	£
Wages	83,265	79,535
Social security	5,728	4,862
Superannuation	6,492	6,557
Rent	475	625
Rates and insurance	191	229
Telephone	110	102
Postage and stationery	69	101
Sundries	112	76
Staff development costs	1,220	5,738
Repairs and maintenance	545	78
Light and heat	99	200
Depreciation	449	93
	<u>98,755</u>	<u>98,196</u>

Finance

	31.3.17	31.3.16
	Direct project	Total activities
	expenditure	
	£	£
Bank charges	<u>387</u>	<u>358</u>

Governance costs

	31.3.17	31.3.16
	Support costs	Total activities
	£	£
Wages	4,382	4,419
Social security	358	304
Superannuation	499	504
Auditors' remuneration	5,400	5,130
Rent	475	625
Rates and insurance	191	229
Light and heat	99	200
Postage and stationery	69	101
Sundries	112	76
Accountancy	3,000	2,400
Legal fees and compensation	6,435	13,644
Secretarial fees	-	3,600
Repairs and maintenance	545	78
Depreciation	449	93
	<u>22,014</u>	<u>31,403</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

8. NET INCOME/(EXPENDITURE)

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

	31.3.17	31.3.16
	£	£
Auditors' remuneration	5,400	5,130
Depreciation - owned assets	17,977	3,725
Surplus on disposal of fixed asset	(577)	-
	<u>22,800</u>	<u>8,855</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2017 nor for the year ended 31 March 2016.

10. STAFF COSTS

	31.3.17	31.3.16
	£	£
Wages and salaries	438,239	441,861
Social security costs	35,801	30,387
Other pension costs	99,878	100,870
	<u>573,918</u>	<u>573,118</u>

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

31.3.17	31.3.16
14	15
<u>14</u>	<u>15</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,489	-	3,489
Charitable activities			
Education	123,053	-	123,053
Social work	93,851	-	93,851
Health board	247,000	-	247,000
Private work	3,930	-	3,930
Training supervision and lectures	43,926	-	43,926
Seasons books and postcards	61,388	-	61,388
Incoming resources from charitable activities	-	117,337	117,337
Investment income	866	-	866
Total	<u>577,503</u>	<u>117,337</u>	<u>694,840</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Direct project expenditure	401,012	168,612	569,624
Support costs	129,957	-	129,957
Total	530,969	168,612	699,581
Net gains/(losses) on investments	240,000	-	240,000
NET INCOME/(EXPENDITURE)	286,534	(51,275)	235,259
RECONCILIATION OF FUNDS			
Total funds brought forward	169,084	74,987	244,071
TOTAL FUNDS CARRIED FORWARD	455,618	23,712	479,330

12. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Fixtures and fittings £	Totals £
COST				
At 1 April 2016	-	95,769	31,589	127,358
Additions	81,518	21,210	2,382	105,110
At 31 March 2017	81,518	116,979	33,971	232,468
DEPRECIATION				
At 1 April 2016	-	89,006	28,035	117,041
Charge for year	8,152	9,231	594	17,977
At 31 March 2017	8,152	98,237	28,629	135,018
NET BOOK VALUE				
At 31 March 2017	73,366	18,742	5,342	97,450
At 31 March 2016	-	6,763	3,554	10,317

13. STOCKS

	31.3.17 £	31.3.16 £
Finished goods	20,999	16,447

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17	31.3.16
	£	£
Trade debtors	90,577	89,866
Other debtors	(1,553)	(3,778)
Prepayments	3,512	8,849
	<u>92,536</u>	<u>94,937</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17	31.3.16
	£	£
Social security and other taxes	9,246	9,111
Other creditors	14,369	14,237
Accrued expenses	53,855	65,643
	<u>77,470</u>	<u>88,991</u>

16. MOVEMENT IN FUNDS

	At 1.4.16	Net movement in funds	At 31.3.17
	£	£	£
Unrestricted funds			
General fund	455,618	(100,595)	355,023
Una Syme Legacy	-	18,000	18,000
	<u>455,618</u>	<u>(82,595)</u>	<u>373,023</u>
Restricted funds			
Glasgow Social Work	-	45,000	45,000
Section 16B Grant	12,351	(12,351)	-
Big Lottery	11,361	(511)	10,850
The Robertson Trust	-	8,100	8,100
	<u>23,712</u>	<u>40,238</u>	<u>63,950</u>
TOTAL FUNDS	<u>479,330</u>	<u>(42,357)</u>	<u>436,973</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

16. MOVEMENT IN FUNDS - continued

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	606,232	(579,827)	(127,000)	(100,595)
Una Syme Legacy	20,000	(2,000)	-	18,000
	<u>626,232</u>	<u>(581,827)</u>	<u>(127,000)</u>	<u>(82,595)</u>
Restricted funds				
Glasgow Social Work	90,000	(45,000)	-	45,000
Section 16B Grant	-	(12,351)	-	(12,351)
Big Lottery	95,277	(95,788)	-	(511)
The Robertson Trust	9,000	(900)	-	8,100
	<u>194,277</u>	<u>(154,039)</u>	<u>-</u>	<u>40,238</u>
TOTAL FUNDS	<u>820,509</u>	<u>(735,866)</u>	<u>(127,000)</u>	<u>(42,357)</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.

17. 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 FRS102, 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 FRS102 calculations are as follows.

Financial assumptions	31.3.17
	% p.a.
Pension Increase Rate	2.20%
Salary Increase Rate	3.00%
Discount Rate	2.65%

Average Future Life Expectancies	Males	Females
Current Pensioners	22.1 years	23.6 years
Future Pensioners	24.8 years	26.2 years

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

17. EMPLOYEE BENEFIT OBLIGATIONS
- continued

The amounts recognised in the balance sheet are as follows:

Value of scheme assets and liabilities

	Defined benefit pension plan 31.3.17 £	Defined benefit pension plan 31.3.16 £
Fair value of plan assets	3,406,000	2,235,000
Present value of unfunded obligations	3,789,000	2,491,000
Deficit	383,000	256,000
Liability	383,000	256,000

18. 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 £3,000 for accountancy services.

19. FIRST YEAR ADOPTION

These financial statements for the year ended 31 March 2017 are the first financial statements that comply with FRS 102 Section 1A small entities. The date of transition is 1 April 2016.

There has been no impact on opening equity and profit for the comparative period.

The Notre Dame Centre

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2017**

	31.3.17 £	31.3.16 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations from individuals and trusts	9,142	3,489
Legacies	20,000	-
	<hr/> 29,142	<hr/> 3,489
Investment income		
Deposit account interest	676	866
Charitable activities		
Education	120,000	123,053
Social work	167,821	93,851
Health board	247,000	247,000
Private work	540	3,930
Grants	104,277	117,337
Training, supervision and lectures	45,810	43,926
Seasons books and periodicals	99,576	61,388
Seasons Conference	5,090	-
	<hr/> 790,114	<hr/> 690,485
Other income		
Gain on sale of tangible fixed assets	577	-
	<hr/> 820,509	<hr/> 694,840
Total incoming resources		
EXPENDITURE		
Charitable activities		
Wages	350,592	357,907
Social security	29,715	25,221
Superannuation	92,887	93,809
Rent	18,046	23,750
Rates and insurance	7,245	8,689
Light and heat	3,762	7,583
Telephone	4,279	3,966
Postage and stationery	2,605	3,827
Sundries	4,241	2,897
Travelling and accommodation	2,116	1,561
Books materials and provisions	2,444	1,574
Seasons for Growth - books and expenses	55,682	32,353
Repairs and maintenance	20,700	2,947
Relocation costs	3,318	-
Depreciation	17,078	3,540
	<hr/> 614,710	<hr/> 569,624
Support costs		

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The Notre Dame Centre

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2017**

	31.3.17 £	31.3.16 £
Management		
Wages	83,265	79,535
Social security	5,728	4,862
Superannuation	6,492	6,557
Rent	475	625
Rates and insurance	191	229
Telephone	110	102
Postage and stationery	69	101
Sundries	112	76
Staff development costs	1,220	5,738
Repairs and maintenance	545	78
Light and heat	99	200
Depreciation	449	93
	<hr/>	<hr/>
	98,755	98,196
Finance		
Bank charges	387	358
Governance costs		
Wages	4,382	4,419
Social security	358	304
Superannuation	499	504
Auditors' remuneration	5,400	5,130
Rent	475	625
Rates and insurance	191	229
Light and heat	99	200
Postage and stationery	69	101
Sundries	112	76
Accountancy	3,000	2,400
Legal fees and compensation	6,435	13,644
Secretarial fees	-	3,600
Repairs and maintenance	545	78
Depreciation	449	93
	<hr/>	<hr/>
	22,014	31,403
Total resources expended	<hr/>	<hr/>
	735,866	699,581
Net income/(expenditure) before gains and losses	<hr/>	<hr/>
	84,643	(4,741)
Realised recognised gains and losses		
Actuarial losses on defined benefit pension scheme	(127,000)	240,000
	<hr/>	<hr/>
Net (expenditure)/income	<hr/>	<hr/>
	(42,357)	235,259

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