

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

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2021**  
**for**  
**The Notre Dame Centre**



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 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 9</b>
<b>Report of the Independent Auditors</b>	<b>10 to 14</b>
<b>Statement of Financial Activities</b>	<b>15</b>
<b>Balance Sheet</b>	<b>16 to 17</b>
<b>Cash Flow Statement</b>	<b>18</b>
<b>Notes to the Cash Flow Statement</b>	<b>19</b>
<b>Notes to the Financial Statements</b>	<b>20 to 32</b>
<b>Detailed Statement of Financial Activities</b>	<b>33 to 34</b>

**Report of the Trustees  
for the Year Ended 31 March 2021**

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 2021. 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Notre Dame Centre, formerly known as The Notre Dame Child Guidance Clinic was established in Glasgow in 1931 by Sister Marie Hilda of the Order of Notre Dame and Dr Robert Rusk of the Education Department in Jordanhill. Sister Marie Hilda was a psychologist and also became the first Director of the service. The early origins of the service were based in a desire to understand and explain the effects of trauma in children and to meet the needs of these children and young people who were experiencing behavioural and mental health difficulties as a consequence of this.

Having moved from premises at Athole Gardens in the West End in 2017, Notre Dame Centre is now based in modern, child friendly premises in the North of Glasgow within easy reach of the city centre and surrounding areas with access to excellent public transport links and ample free parking on site. The Centre continues to provide assessment and ongoing therapeutic support to children and young people aged 4 to 17 years affected by attachment issues, loss, trauma or neglect and in parallel with their parent(s) or carer(s). Referrals are received to the service from Education Services, Social Work Departments and NHS Child and Adolescent Mental Health Service (CAMHS) teams across the Glasgow and Clyde area, as well as those from the Child Protection Unit or Paediatric In-Patient Psychiatry Unit. Care experienced children may also be referred to the service and those living in Kinship Care situations with relatives, also receive support with referrals mainly received through the Kinship Support Groups across the city.

**Appropriate Referrals**

- Children who have experienced trauma as a result of abuse, neglect, loss, domestic violence, poor attachment, parental drug/alcohol misuse or parental mental ill health
- Children experiencing single event trauma
- Children living in kinship care situations whose parents are unable to care for them
- Care experienced children living in foster placements, residential care and children in adoptive placements.

**Aims**

- To provide evidence based therapeutic assessment and interventions for the children and families referred to the service utilising child friendly approaches
- To provide support to parents and carers alongside the therapeutic interventions for children and young people
- To work in close partnership with Health, Education and Social Work services to ensure that support is provided in line with Getting It Right For Every Child (GIRFEC) principles, also ensuring robust communication through quarterly reporting processes and multi-agency feedback meetings
- To achieve significant measurable wellbeing improvements for the child, young person and parent/carer in terms of:
  - Mental health
  - Family relationships
  - Emotional and physical well-being
  - Educational attendance and attainment
- To achieve positive self-evaluations from both child and parent/carer evidencing successful outcomes for both.

**Report of the Trustees  
for the Year Ended 31 March 2021**

**Impact of Covid 19**

The year 2020/2021 has been exceptionally challenging for the Centre in light of the COVID 19 global pandemic situation and the 2 nationally enforced lockdown periods. As a consequence of this, adaptations have been necessary in our approach to maintaining regular contact with children and families and for processes within the building itself.

As stated, the Centre, in line with Government lockdown guidance, was required to close for a period of 9 weeks in late March 2020. Through additional online meetings, a detailed plan was formulated in conjunction with the CEO and Trustees to ensure that all staff were able to maintain communication safely with each other and also with children and families who were currently attending. During this time it was not permissible for staff to see children and families on a face to face basis, therefore contact was maintained with clients initially by weekly telephone calls and thereafter, where appropriate and safe to do so, utilising video conferencing facilities. During this period, staff made personal cards for all children and young people who had been attending the Centre and these were posted out as a means of maintaining the therapeutic relationship and allowing the young people to be held in mind at this difficult time.

Following the initial lockdown period, the Centre re-opened in May 2020 with the introduction of enhanced cleaning regimes, social distancing measures and systems in place following National Guidance to enable children and families to safely resume therapeutic one to one work.

This arrangement continued safely and without any reported incidences of COVID 19 amongst staff or clients until a further National Lockdown was announced once again in January 2021. For this period also, weekly contact was maintained with children and families utilising weekly video conferencing and telephone calls to parents and carers. Communication continued throughout this period also between schools and Social Work colleagues.

**Report of the Trustees  
for the Year Ended 31 March 2021**

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

**Referral Pathways to the Service**

The year 2020/2021 has been exceptionally busy with increased demand on the service, particularly from Education colleagues who have found heightened levels of distress and anxiety in children and young people as a direct result of lack of contact with peers and also trauma and loss in regards to the effects of COVID 19 for those affected by the loss of loved ones.

The main body of the work of the Centre continues to be the provision of therapeutic services to statutory agencies within Health, Education and Local Authority Social Work teams in and around Glasgow.

Surrounding Local Authorities are able also to refer to the Centre on an individual case basis. During this year, successful tendering arrangements have also been reached with Stirling Council. Referrals however have been delayed currently due to the ongoing COVID 19 situation.

**Health**

Since 1967 there has been a long standing financial arrangement in place with Specialist Children's Services as part of Greater Glasgow and Clyde Health Board who in the past has been the main source of health referrals to the service. Referrals are predominantly received from CAMHS teams or via Paediatric in-patient Psychiatry. The total funding from Greater Glasgow and Clyde Health services for the year 2020/2021 was £247,000. There is a plan in place to move this arrangement to a more formal tendering procedure later in the year in respect of Therapeutic Services to Children and for which Notre Dame Centre will be expected to bid.

**Education and Social Work**

All surrounding 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 multi-disciplinary Learning Community structures known as Joint Support Team (JST) meetings which effectively vet and monitor cases to ensure that the most appropriate and disadvantaged children and families are referred to the Centre. The total funding for the year 2020/2021 from City of Glasgow Education Authority was £120,000. Funding received from City of Glasgow Social Work Department was £66,000 for generic referrals and £45,000 for Kinship referrals.

Ongoing work and negotiations are continuing between Notre Dame and Glasgow City Council's Commissioning team in respect of a joint Education and Social Work Service Level Agreement (SLA). Although good progress has been made in this respect, unfortunately processes have been somewhat delayed due to COVID 19 restrictions.

**Big Lottery Kinship Care Project**

Funding from Big Lottery was initially awarded in 2013 for a period of 5 years and then again in 2018 for a further period of 3 years. This funding covers the salaries of one full time Play Therapist and one full time Social Worker and enables 20 Play Therapy sessions to be offered each week to children living in Kinship Care situations alongside their carers in parallel sessions. Kinship carers are able to self-refer to the service without having to go through Social Work services. Since October 2013, 126 children and their families have received long term therapeutic support provided in weekly sessions.

**Report of the Trustees  
for the Year Ended 31 March 2021**

**OBJECTIVES AND ACTIVITIES**

**Provision of Training**

Whilst direct therapeutic work with individuals, children and parents/carers is the main area of expertise and the primary activity of the Centre, an increasing amount of work has also been undertaken in the provision of training to other organisations such as Social Work, Education, Women's Aid and other voluntary agencies covering Therapeutic Play and Seasons for Growth Loss and Bereavement training. Fortunately we have been able to continue to provide this training remotely online and also to offer re-connector/refresher sessions to staff who were previously trained in order to update and enable them to continue to deliver this important work to children across Scotland affected by loss, bereavement and change.

**Report of the Trustees  
for the Year Ended 31 March 2021**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**Assessment & Therapy**

During the year 139 children/young people attended the Centre for assessment and therapy alongside their main caregiver(s). Of these, 61 were taken on as new referrals during the year and 67 clients' treatment terminated during the course of the year. 72 cases carry over into year 2021/2022.

Of the 139 clients who attended in this year, 73 children were living with a birth parent(s), 35 children were living in kinship care situations, 18 children were accommodated and living with foster carer(s) and 13 children were living with adoptive parent(s). It has to be stated that whilst direct support was provided to the above numbers attending the Centre, many more children and siblings living within the family setting will also have benefitted directly from the knowledge gained by parents and carers. In addition to the direct client work, the CEO continues to attend conferences, undertake talks and consultative services to a variety of groups and organisations and to discuss appropriate referrals and provide advice to other professionals, parents and carers on a regular and ongoing basis.

**Seasons for Growth**

Notre Dame Centre holds the UK license for the delivery of Seasons for Growth (SFG) training to professionals and, through the work of our National Coordinator, the Seasons for Growth programme continues to be promoted and delivered across Scotland in schools, community projects and prisons. Enhanced relationships with Good Grief Australia (founders of SFG) continue to flourish with increased information sharing and learning between Australia and Scotland.

This year has seen a considerable increase in demand for remote online training, predominantly from teachers and social workers who are working with children and families on a daily basis within homes and schools. Again, in conjunction with Good Grief Australia, we have also provided, free of charge, many online resources to schools across Scotland to enable staff to support children in schools affected by the changes and loss as a result of COVID 19.

During the course of the year a total of 485 new Companions were trained across Scotland. This brings the total number of Companions trained since the programme was introduced in Scotland to 7699. During this year, reconnector (refresher training) sessions were also delivered to 654 staff throughout Scotland. 3348 children received journals as part of their participation in Seasons for Growth groups in schools and communities and have therefore directly benefitted from training this year.

**Staffing**

Notre Dame Centre has a multi-disciplinary team of staff led by the Chief Executive Officer, who has a clinical background and previous experience at a senior level in NHS Children's Services. The staff team is comprised of educational psychologists, play therapists, art therapists, social workers and counsellors, all of whom receive regular professional clinical supervision and caseload supervision and are supported by a small team of Administration staff and the Finance Manager. Being the most important asset of the organisation, the staff team is valued highly and greatly appreciated by the Directors.

In the year under review, Notre Dame Centre formally appointed Josee Keevil as a part time Play Therapist. Josee had undertaken a 2 year student placement at Notre Dame Centre as part of her studies in completing a post graduate MSc in Play Therapy and we are delighted to formally welcome her on to the staff team in her new role.

Also during this year Janet Barr, Educational Psychologist, announced her retirement as Clinical Supervisor after many years of involvement with Notre Dame Centre. We thank Janet for her years of service and wish her well in her retirement, whilst welcoming Katy Pearson in post as her successor.

**Report of the Trustees  
for the Year Ended 31 March 2021**

**FINANCIAL REVIEW**

**Results for the Year**

The accounts show a surplus of £140,391 (2020 - £216,776). These results are after releasing previous annual pension exit debt provisions.

The Directors 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.

**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. Upon reviewing the results of the Strathclyde Pension Fund 2017 triennial valuation and seeking assistance from our advisers, Spence & Partners, we successfully negotiated an exit debt from the Fund resulting in a one off payment of £475,000 in 2018 and a balance of £315,000 to be paid over a period of 5 years. The remaining liability of £126,000 is shown on the balance sheet and represents two equal instalments of £63,000. 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.

**Reserves**

The total reserves, after the above pension liability, now stand at £755,602 (2020 - £615,211). After accounting for restricted reserves of £119,011 (2020 - £151,104) and a designated funds of £136,224 (2020 - £157,792), the total free unrestricted reserves at 31 March 2021 amounted to £500,367 (2020 - £306,315). The Board plan to continue to build on the reserves to include at least 3 months core costs and provision for pension deficit recovery payments. The present unrestricted reserves are more than adequate to cover 6 months core costs but the Directors consider this to be acceptable for now bearing in mind the uncertainty regarding some future income streams and therefore the consequent potential need to use reserves in the absence of such funding. Reserves are monitored throughout the year.

**FUTURE PLANS**

Going forward, the Centre will:

- continue to deliver a therapeutic service of the highest quality
- continue consolidating its financial framework for service delivery
- continue to work in partnership with all stakeholders
- continue to seek new streams of funding as appropriate to the needs of the service,

**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 generally new Members are drawn from the local business and professional communities.



**Report of the Trustees  
for the Year Ended 31 March 2021**

**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, are as shown below.

The Trustees continue to be closely involved in the strategic planning of the organisation, with the CEO ensuring that all are fully involved in key decisions affecting the continuation of the service through regular communication and bi-monthly meetings. Day to day management of the Centre is delegated by the Trustees to the CEO and Finance Manager.

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 CEO on changes affecting the organisation and any other operational matters both at, and between Board meetings.

**Risk management**

The Directors and CEO have identified the major risks to which the Notre Dame Centre is exposed through a formal Risk Management Template which is reviewed, amended and updated as appropriate at regular intervals with Risk Management included as a standing agenda item at each Board meeting. The Directors believe that appropriate systems and procedures are in place via the CEO, 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**

Mrs C Findlay (resigned 14.3.21)  
Mrs C Kerr  
Mr B Hannon  
Dr I A Graham Chairperson  
Mr S R Taylor  
Ms E Taylor

**Company Secretary**

Mrs C Kerr

**Report of the Trustees  
for the Year Ended 31 March 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**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

**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.

**Report of the Trustees  
for the Year Ended 31 March 2021**

**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 22 November 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'I. A. Graham', with a long, sweeping horizontal stroke extending to the right.

Dr I A Graham - Trustee

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

### **Opinion**

We have audited the financial statements of The Notre Dame Centre (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 2021 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**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **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 this gives rise to a material misstatement in the financial statements themselves. 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.

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

### **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.

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:

- adequate and proper accounting records have not been kept 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 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.

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

### **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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We enquired of the directors of the charities policies and procedures to detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud
- Reading Board minutes
- Using analytical procedures to identify any unusual or unexpected transactions

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud within the charity.

As required by auditing standards we perform procedures to address the risk of management override of controls and in particular that the charity management may be in a position to make inappropriate accounting entries and the risk of bias in accounting estimates and judgements such as provision for receivables, impairment and pension assumptions. On this audit we do not believe there is a fraud risk related to revenue recognition because the income is dependent on charitable donors and does not contain estimation uncertainty.

We did not identify any additional fraud risks.

In determining the audit procedures we took into account the results of our evaluation and testing of the operating effectiveness of the charity's fraud risk management controls.

We also performed procedures including:

- Identifying journal entries to test for all full scope components based on risk criteria and comparing the identified entries to supporting documentation. These included, as relevant, those posted to unusual accounts
- Assessing significant accounting estimates for bias

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud within the charity.

As required by auditing standards we perform procedures to address the risk of management override of controls and in particular that the charity management may be in a position to make inappropriate accounting entries and the risk of bias in accounting estimates and judgements such as provision for receivables, impairment and pension assumptions. On this audit we do not believe there is a fraud risk related to revenue recognition because the income is dependent on charitable donors and does not contain estimation uncertainty.

We did not identify any additional fraud risks.

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

In determining the audit procedures we took into account the results of our evaluation and testing of the operating effectiveness of the charity's fraud risk management controls.

We also performed procedures including:

- Identifying journal entries to test for all full scope components based on risk criteria and comparing the identified entries to supporting documentation. These included, as relevant, those posted to unusual accounts
- Assessing significant accounting estimates for bias

We discussed with management matters related to actual or suspected fraud and considered any implications for our audit.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and through discussion with the directors (as required by auditing standards).

As the charity is regulated our assessment of risks involved gaining an understanding of the control environment including the charity's procedures for complying with regulatory requirements.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statement varies considerably.

Firstly the entity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation and charities legislation) and we assessed the extent of the compliance with these laws and regulations as part of our procedures on the related.

Secondly the entity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and management and inspection of regulatory and legal correspondence, if any.

Therefore if a breach of operational regulations is not disclosed to us or evident from the relevant correspondence, an audit will not detect that breach.

### **Context of the ability of the audit to detect fraud or breaches of laws and regulations**

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements, even though we had properly planned and performed our audit in accordance with accounting standards. For example the further removed non-compliance with laws and regulations from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standard would identify it.


In addition, with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

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

**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 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 the 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 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

22 November 2021



**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	5,121	-	5,121	6,469
<b>Charitable activities</b>	4				
Education		123,500	-	123,500	120,000
Social work		85,400	45,000	130,400	150,913
Health board		247,000	-	247,000	247,000
Private work		-	-	-	2,175
Training supervision and lectures		52,445	-	52,445	71,925
Seasons books and postcards		60,225	-	60,225	145,980
Incoming resources from charitable activities		17,017	119,431	136,448	137,876
Investment income	3	298	-	298	657
<b>Total</b>		<b>591,006</b>	<b>164,431</b>	<b>755,437</b>	<b>882,995</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Direct project expenditure		312,333	196,524	508,857	554,297
Support costs		106,189	-	106,189	111,922
<b>Total</b>		<b>418,522</b>	<b>196,524</b>	<b>615,046</b>	<b>666,219</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>172,484</b>	<b>(32,093)</b>	<b>140,391</b>	<b>216,776</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>464,107</b>	<b>151,104</b>	<b>615,211</b>	<b>398,435</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>636,591</b>	<b>119,011</b>	<b>755,602</b>	<b>615,211</b>

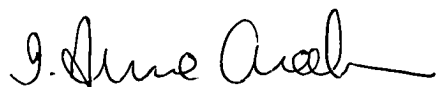
**Balance Sheet**  
**31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	57,417	-	57,417	70,081
<b>CURRENT ASSETS</b>					
Stocks	13	14,836	-	14,836	18,220
Debtors	14	52,080	-	52,080	108,947
Cash at bank and in hand		718,951	119,011	837,962	668,106
		<u>785,867</u>	<u>119,011</u>	<u>904,878</u>	<u>795,273</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(80,693)	-	(80,693)	(61,143)
<b>NET CURRENT ASSETS</b>		<u>705,174</u>	<u>119,011</u>	<u>824,185</u>	<u>734,130</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		762,591	119,011	881,602	804,211
<b>PENSION LIABILITY</b>	17	(126,000)	-	(126,000)	(189,000)
<b>NET ASSETS</b>		<u>636,591</u>	<u>119,011</u>	<u>755,602</u>	<u>615,211</u>
<b>FUNDS</b>	16				
Unrestricted funds				636,591	464,107
Restricted funds				119,011	151,104
<b>TOTAL FUNDS</b>				<u>755,602</u>	<u>615,211</u>

**Balance Sheet - continued**  
**31 March 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 November 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'I. A. Graham', with a long horizontal flourish extending to the right.

Dr I A Graham - Trustee

A handwritten signature in black ink, appearing to read 'C. Kerr', with a long horizontal flourish extending to the right.

Mrs C Kerr - Trustee

**Cash Flow Statement  
for the Year Ended 31 March 2021**

	Notes	31.3.21 £	31.3.20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	171,256	98,348
Net cash provided by operating activities		<u>171,256</u>	<u>98,348</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(1,698)	(9,063)
Interest received		298	657
Net cash used in investing activities		<u>(1,400)</u>	<u>(8,406)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>169,856</u>	<u>89,942</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>668,106</u>	<u>578,164</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>837,962</u></u>	<u><u>668,106</u></u>

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2021**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.21 £	31.3.20 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	140,391	216,776
<b>Adjustments for:</b>		
Depreciation charges	14,003	15,954
Interest received	(298)	(657)
Depreciation	359	407
Decrease in stocks	3,384	2,644
Decrease/(increase) in debtors	56,867	(70,831)
Increase/(decrease) in creditors	19,550	(2,945)
Difference between pension charge and cash contributions	(63,000)	(63,000)
<b>Net cash provided by operations</b>	<u>171,256</u>	<u>98,348</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.20 £	Cash flow £	At 31.3.21 £
<b>Net cash</b>			
Cash at bank and in hand	668,106	169,856	837,962
	<u>668,106</u>	<u>169,856</u>	<u>837,962</u>
<b>Total</b>	<u>668,106</u>	<u>169,856</u>	<u>837,962</u>

**Notes to the Financial Statements  
for the Year Ended 31 March 2021**

**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 2019)', 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.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES - continued**

**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.

**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**

	31.3.21	31.3.20
	£	£
Donations from individuals and trusts	5,121	6,469
	<u>5,121</u>	<u>6,469</u>

**3. INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Deposit account interest	298	657
	<u>298</u>	<u>657</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

4. INCOME FROM CHARITABLE ACTIVITIES

	Education £	Social work £	Health board £	Training supervision and lectures £
Education	123,500	-	-	-
Social work	-	130,400	-	-
Health board	-	-	247,000	-
Private work	-	-	-	-
Grants	-	-	-	-
Training, supervision and lectures	-	-	-	52,445
Seasons books and periodicals	-	-	-	-
	<u>123,500</u>	<u>130,400</u>	<u>247,000</u>	<u>52,445</u>
			31.3.21	31.3.20
	Seasons books and postcards £	Incoming resources from charitable activities £	Total activities £	Total activities £
Education	-	-	123,500	120,000
Social work	-	-	130,400	150,913
Health board	-	-	247,000	247,000
Private work	-	-	-	2,175
Grants	-	136,448	136,448	137,876
Training, supervision and lectures	-	-	52,445	71,925
Seasons books and periodicals	60,225	-	60,225	145,980
	<u>60,225</u>	<u>136,448</u>	<u>750,018</u>	<u>875,869</u>
Grants received, included in the above, are as follows:				
			31.3.21	31.3.20
			£	£
Job Retention Scheme			5,017	-
Big Lottery			119,431	113,876
The Robertson Trust			12,000	24,000
			<u>136,448</u>	<u>137,876</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Direct project expenditure	508,857	-	508,857
Support costs	-	106,189	106,189
	<u>508,857</u>	<u>106,189</u>	<u>615,046</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.21 £	31.3.20 £
Staff costs	412,275	424,408
Rent	28,044	26,818
Rates and insurance	6,898	6,744
Light and heat	3,743	4,708
Telephone	10,298	9,825
Postage and stationery	2,679	2,616
Advertising	214	507
Sundries	2,180	2,822
Travelling and accommodation	7	582
Books materials and provisions	828	1,821
Seasons for Growth - books and expenses	23,175	53,531
Repairs and maintenance	4,872	2,521
Bad debts	-	1,849
Depreciation	13,644	15,545
	<u>508,857</u>	<u>554,297</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Support costs	<u>91,722</u>	<u>110</u>	<u>14,357</u>	<u>106,189</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

7. SUPPORT COSTS - continued

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

**Management**

	31.3.21 Support costs £	31.3.20 Total activities £
Wages	81,005	84,574
Social security	5,430	5,384
Superannuation	3,008	2,822
Rent	738	706
Rates and insurance	182	178
Light and heat	99	-
Telephone	264	252
Postage and stationery	71	69
Advertising	6	13
Sundries	57	74
Staff development costs	275	2,711
Repairs and maintenance	128	66
Light and heat	-	124
Depreciation	359	409
Training	100	-
	<u>91,722</u>	<u>97,382</u>

**Finance**

	31.3.21 Support costs £	31.3.20 Total activities £
Bank charges	<u>110</u>	<u>510</u>

**Governance costs**

	31.3.21 Support costs £	31.3.20 Total activities £
Wages	4,263	4,451
Social security	339	336
Superannuation	231	217
Auditors' remuneration	4,890	4,400
Rent	738	706
Rates and insurance	182	178
Light and heat	99	124
Postage and stationery	71	69
Sundries	57	74
Carried forward	<u>10,870</u>	<u>10,555</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

7. SUPPORT COSTS - continued

Governance costs - continued

	31.3.21 Support costs £	31.3.20 Total activities £
Brought forward	10,870	10,555
Accountancy	3,000	3,000
Repairs and maintenance	128	66
Depreciation	359	409
	<u>14,357</u>	<u>14,030</u>

8. NET INCOME/(EXPENDITURE)

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

	31.3.21 £	31.3.20 £
Auditors' remuneration	4,890	4,400
Depreciation - owned assets	<u>14,362</u>	<u>16,361</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

10. STAFF COSTS

	31.3.21 £	31.3.20 £
Wages and salaries	426,342	445,125
Social security costs	33,938	33,649
Other pension costs	46,271	43,418
	<u>506,551</u>	<u>522,192</u>

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

	31.3.21	31.3.20
Centre	<u>15</u>	<u>16</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

10. STAFF COSTS - continued

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	6,469	-	6,469
<b>Charitable activities</b>			
Education	120,000	-	120,000
Social work	105,913	45,000	150,913
Health board	247,000	-	247,000
Private work	2,175	-	2,175
Training supervision and lectures	71,925	-	71,925
Seasons books and postcards	145,980	-	145,980
Incoming resources from charitable activities	-	137,876	137,876
Investment income	657	-	657
<b>Total</b>	<b>700,119</b>	<b>182,876</b>	<b>882,995</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct project expenditure	369,907	184,390	554,297
Support costs	111,922	-	111,922
<b>Total</b>	<b>481,829</b>	<b>184,390</b>	<b>666,219</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>218,290</b>	<b>(1,514)</b>	<b>216,776</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>245,817</b>	<b>152,618</b>	<b>398,435</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>464,107</b>	<b>151,104</b>	<b>615,211</b>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

12. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 April 2020	81,518	135,378	36,331	253,227
Additions	-	1,698	-	1,698
At 31 March 2021	<u>81,518</u>	<u>137,076</u>	<u>36,331</u>	<u>254,925</u>
<b>DEPRECIATION</b>				
At 1 April 2020	32,607	120,017	30,522	183,146
Charge for year	8,152	5,629	581	14,362
At 31 March 2021	<u>40,759</u>	<u>125,646</u>	<u>31,103</u>	<u>197,508</u>
<b>NET BOOK VALUE</b>				
At 31 March 2021	<u>40,759</u>	<u>11,430</u>	<u>5,228</u>	<u>57,417</u>
At 31 March 2020	<u>48,911</u>	<u>15,361</u>	<u>5,809</u>	<u>70,081</u>

13. STOCKS

	31.3.21 £	31.3.20 £
Finished goods	<u>14,836</u>	<u>18,220</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	47,121	105,288
Other debtors	150	150
Prepayments	4,809	3,509
	<u>52,080</u>	<u>108,947</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Social security and other taxes	9,908	9,329
Other creditors	15,568	15,489
Accrued expenses	55,217	36,325
	<u>80,693</u>	<u>61,143</u>

16. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	306,315	190,750	3,302	500,367
Una Syme Legacy	17,711	(3,904)	-	13,807
Fixed assets designated fund	70,081	(14,362)	1,698	57,417
Property maintenance & equipment fund	60,000	-	-	60,000
Client travel fund	10,000	-	(5,000)	5,000
	<u>464,107</u>	<u>172,484</u>	<u>-</u>	<u>636,591</u>
<b>Restricted funds</b>				
Glasgow Social Work	45,000	(45,000)	-	-
Big Lottery	100,704	13,807	-	114,511
The Robertson Trust	5,400	(900)	-	4,500
	<u>151,104</u>	<u>(32,093)</u>	<u>-</u>	<u>119,011</u>
<b>TOTAL FUNDS</b>	<u>615,211</u>	<u>140,391</u>	<u>-</u>	<u>755,602</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	591,006	(400,256)	190,750
Una Syme Legacy	-	(3,904)	(3,904)
Fixed assets designated fund	-	(14,362)	(14,362)
	<u>591,006</u>	<u>(418,522)</u>	<u>172,484</u>
<b>Restricted funds</b>			
Glasgow Social Work	45,000	(90,000)	(45,000)
Big Lottery	119,431	(105,624)	13,807
The Robertson Trust	-	(900)	(900)
	<u>164,431</u>	<u>(196,524)</u>	<u>(32,093)</u>
<b>TOTAL FUNDS</b>	<u><u>755,437</u></u>	<u><u>(615,046)</u></u>	<u><u>140,391</u></u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
General fund	221,817	224,579	(140,081)	306,315
Una Syme Legacy	24,000	(6,289)	-	17,711
Fixed assets designated fund	-	-	70,081	70,081
Property maintenance & equipment fund	-	-	60,000	60,000
Client travel fund	-	-	10,000	10,000
	<u>245,817</u>	<u>218,290</u>	<u>-</u>	<u>464,107</u>
<b>Restricted funds</b>				
Glasgow Social Work	45,000	-	-	45,000
Big Lottery	101,318	(614)	-	100,704
The Robertson Trust	6,300	(900)	-	5,400
	<u>152,618</u>	<u>(1,514)</u>	<u>-</u>	<u>151,104</u>
<b>TOTAL FUNDS</b>	<u><u>398,435</u></u>	<u><u>216,776</u></u>	<u><u>-</u></u>	<u><u>615,211</u></u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	700,119	(475,540)	224,579
Una Syme Legacy	-	(6,289)	(6,289)
	<u>700,119</u>	<u>(481,829)</u>	<u>218,290</u>
<b>Restricted funds</b>			
Glasgow Social Work	45,000	(45,000)	-
Big Lottery	113,876	(114,490)	(614)
The Robertson Trust	24,000	(24,900)	(900)
	<u>182,876</u>	<u>(184,390)</u>	<u>(1,514)</u>
<b>TOTAL FUNDS</b>	<u>882,995</u>	<u>(666,219)</u>	<u>216,776</u>

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

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	221,817	415,329	(136,779)	500,367
Una Syme Legacy	24,000	(10,193)	-	13,807
Fixed assets designated fund	-	(14,362)	71,779	57,417
Property maintenance & equipment fund	-	-	60,000	60,000
Client travel fund	-	-	5,000	5,000
	<u>245,817</u>	<u>390,774</u>	<u>-</u>	<u>636,591</u>
<b>Restricted funds</b>				
Glasgow Social Work	45,000	(45,000)	-	-
Big Lottery	101,318	13,193	-	114,511
The Robertson Trust	6,300	(1,800)	-	4,500
	<u>152,618</u>	<u>(33,607)</u>	<u>-</u>	<u>119,011</u>
<b>TOTAL FUNDS</b>	<u>398,435</u>	<u>357,167</u>	<u>-</u>	<u>755,602</u>



**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**16. 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 £
<b>Unrestricted funds</b>			
General fund	1,291,125	(875,796)	415,329
Una Syme Legacy	-	(10,193)	(10,193)
Fixed assets designated fund	-	(14,362)	(14,362)
	<u>1,291,125</u>	<u>(900,351)</u>	<u>390,774</u>
<b>Restricted funds</b>			
Glasgow Social Work	90,000	(135,000)	(45,000)
Big Lottery	233,307	(220,114)	13,193
The Robertson Trust	24,000	(25,800)	(1,800)
	<u>347,307</u>	<u>(380,914)</u>	<u>(33,607)</u>
<b>TOTAL FUNDS</b>	<u>1,638,432</u>	<u>(1,281,265)</u>	<u>357,167</u>

Glasgow Social Work	- To provide support to young people and grandparents in Kinship Care relationships
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.
The Robertson Trust (1)	- Contribution towards capital costs of relocation
The Robertson Trust (2)	- Contribution towards National Coordinator, Seasons for Growth
The Robertson Trust (3)	- Contribution towards family therapist's salary

**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.

The amounts recognised in the balance sheet are as follows:

**Value of scheme assets and liabilities**

	Defined benefit pension plan 31.3.21 £	Defined benefit pension plan 31.3.20 £
Fair value of plan assets	3,406,000	3,406,000
Present value of unfunded obligations	<u>3,532,000</u>	<u>3,595,000</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**17. EMPLOYEE BENEFIT OBLIGATIONS - continued**

Deficit	126,000	189,000
	<hr/>	<hr/>
Liability	126,000	189,000
	<hr/> <hr/>	<hr/> <hr/>

Following the exit agreement negotiated with Glasgow City Council, this liability will be repaid over five years in yearly instalments of £63,000, with two years remaining.

**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.

**The Notre Dame Centre****Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations from individuals and trusts	5,121	6,469
<b>Investment income</b>		
Deposit account interest	298	657
<b>Charitable activities</b>		
Education	123,500	120,000
Social work	130,400	150,913
Health board	247,000	247,000
Private work	-	2,175
Grants	136,448	137,876
Training, supervision and lectures	52,445	71,925
Seasons books and periodicals	60,225	145,980
	<hr/>	<hr/>
	750,018	875,869
<b>Total incoming resources</b>	<hr/>	<hr/>
	755,437	882,995
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	341,074	356,100
Social security	28,169	27,929
Superannuation	43,032	40,379
Rent	28,044	26,818
Rates and insurance	6,898	6,744
Light and heat	3,743	4,708
Telephone	10,298	9,825
Postage and stationery	2,679	2,616
Advertising	214	507
Sundries	2,180	2,822
Travelling and accommodation	7	582
Books materials and provisions	828	1,821
Seasons for Growth - books and expenses	23,175	53,531
Repairs and maintenance	4,872	2,521
Bad debts	-	1,849
Depreciation	13,644	15,545
	<hr/>	<hr/>
	508,857	554,297

This page does not form part of the statutory financial statements

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
<b>Support costs</b>		
<b>Management</b>		
Wages	81,005	84,574
Social security	5,430	5,384
Superannuation	3,008	2,822
Rent	738	706
Rates and insurance	182	178
Light and heat	99	-
Telephone	264	252
Postage and stationery	71	69
Advertising	6	13
Sundries	57	74
Staff development costs	275	2,711
Repairs and maintenance	128	66
Light and heat	-	124
Depreciation	359	409
Training	100	-
	<hr/>	<hr/>
	91,722	97,382
 <b>Finance</b>		
Bank charges	110	510
 <b>Governance costs</b>		
Wages	4,263	4,451
Social security	339	336
Superannuation	231	217
Auditors' remuneration	4,890	4,400
Rent	738	706
Rates and insurance	182	178
Light and heat	99	124
Postage and stationery	71	69
Sundries	57	74
Accountancy	3,000	3,000
Repairs and maintenance	128	66
Depreciation	359	409
	<hr/>	<hr/>
	14,357	14,030
 Total resources expended	<hr/>	<hr/>
	615,046	666,219
 <b>Net income</b>	<hr/>	<hr/>
	140,391	216,776