

REGISTERED COMPANY NUMBER: SC215070 (Scotland)
REGISTERED CHARITY NUMBER: SC002491

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



**Brett Nicholls Associates
Ruthven Mews, 57 Ruthven Lane
Glasgow
G12 9BG**

Annexe Communities

Contents of the Financial Statements for the Year Ended 31 March 2016

	Page
Reference and Administrative Details	1 to 2
Report of the Trustees	3 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10 to 11
Cash Flow Statement	12
Notes to the Cash Flow Statement	13
Notes to the Financial Statements	14 to 23
Reconciliation of Income and Expenditure	24
Reconciliation of Funds	25 to 26
Detailed Statement of Financial Activities	27 to 29

Annexe Communities

Reference and Administrative Details for the Year Ended 31 March 2016

TRUSTEES

Mr K A Burns (Chairperson)
Mr W Waller (Vice Chair)
Mrs C Murray (Treasurer)
Mrs E A Conway
Mr D R Cruickshank
Ms Y Duffy
Dr E A Easton
Mr J Galloway
Mr P D Taylor

COMPANY SECRETARY

Ms J R Fox

REGISTERED OFFICE

The Annexe, 9a Stewartville St.
Partick
Glasgow
G11 5PE

REGISTERED COMPANY NUMBER

SC215070 (Scotland)

REGISTERED CHARITY NUMBER

SC002491

INDEPENDENT EXAMINER

Brett Nicholls Associates
Ruthven Mews, 57 Ruthven Lane
Glasgow
G12 9BG

BANKERS

Royal Bank of Scotland
Glasgow Partick Branch
280 Dumbarton Road
Glasgow
G11 6TD

Annexe Communities

Reference and Administrative Details for the Year Ended 31 March 2016

SOLICITORS

Archibald Sharp
270 Dumbarton Road
Glasgow
G11 6TX

STAFF

Core Staff Team

Ms J Fox	General Manager
Ms E Docherty	Business Development Manager
Ms A Sivapalan	Administrator
Mr J Osborne	Cook
Ms M Halliday	PT Centre Assistant
Mr R Kelly	Centre Assistant

Project Staff

Ms J Cowie	Project Development Officer
Ms S MacDowell	Project Development Worker
Ms A Wylie	Project Development Worker
Ms M Keenan	Project Development Worker
Ms M Halliday	Community Health Navigator

Sessional Staff

Ms N Becci	Cookery Tutor
Ms G Sergeant	Complementary Therapist
Mr J Mooney	Walk Leader
Ms S Johnston	Cookery Tutor
Ms T Galloway	Complementary Therapist

Annexe Communities

Report of the Trustees for the Year Ended 31 March 2016

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2016. The trustees have adopted the provisions of 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 company's objects are to:

- Address the issues associated with disadvantage and inequality
- Improve access to health improvement opportunities
- Promote a community development approach to community capacity building in the local area.

Our current business plan commits us to develop services and activities, on the following social objectives, aiming to support:

- People with poor mental or physical health to raise their aspirations, make informed lifestyle choices, and improve their life chances;
- Older people facing social isolation to enable them to reconnect with their local communities, participate in positive activities, and improve their life chances;
- Families, in particular carers, to counter disadvantage and influence decisions that affect them, their health and well-being, their relations, and neighbourhoods;
- Local volunteers, to build their capacity to make a positive difference in their lives and communities.

When it is complementary to the charity's objects, the charity is guided by both local and national policy.

Annexe Communities

Report of the Trustees for the Year Ended 31 March 2016

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Action Plans are set out for the year in separate documents and detail the activities and services of the charity which include: healthy eating café, health improvement services, such as healthy cooking classes, complementary therapies, physical exercise activities, community events and art and cultural activities. The successful Connects project, funded by Big Lottery Fund to develop activities and services for older people is now in its second year of its second phase and has funding in place until October 2019. In the past year the project exceeded its targets and worked directly with 190 older people, delivering 22 hours of positive social interaction per week for 40 weeks per year and involving around 25 older volunteers. The impact of the project is significant - our evaluations indicate the project has a positive effect on the health and wellbeing of older people, who report they experience a more positive outlook on life, increased friendships and social networks and better able to cope with life circumstances.

In 2013 we were also successful in securing a four year contract with the NHS to deliver community health initiatives in north west and north east Glasgow, this was in partnership with another Glasgow based Healthy Living Centre. Axis Health Hubs is successfully developing community capacity building initiatives in Easterhouse and Drumchapel, working with around 100 residents in each neighbourhood and supporting local volunteers. Cooking workshops and Health Issues in the Community (HIC) courses remain the core delivery programmes.

Due to the first floor refurbishment and improvements to our boiler, we continue to notice reduced energy use and better use of available space. Occupancy rates are very high for the prime day time slots, although evening slots and weekends are under occupied - leaving room for improvement.

To ensure stakeholder are kept up to date with current events and programmes, we regularly update our website and Facebook pages and publish quarterly information leaflets and brochures. A total of 8,066 attendances were recorded using the Partick healthy living centre facilities from April 2015 to March 2016, and a further estimated footfall of around 8,000 using the healthy eating community café. Our outreach programme footfall totalled 3,034 in the Barlanark, Drumchapel and Yorkhill neighbourhoods.

A total of 686 (217 Partick, 190 Connects project and 279 outreach projects) individual beneficiaries registered and participated in healthy living interventions, including community development activities; health improvement activities, learning programmes and art activities. We actively encourage referrals from partners to enable their clients to access our services such as health walks, one-to-one support, healthy eating workshops, complementary therapies and exercise programmes. We are pleased that by working with our partners we can offer a holistic approach to the issues arising from poor health, poverty and disadvantage.

The purpose of the Annexe café is to provide a community focal point, bringing people together in a welcoming and inclusive environment to eat and socialise in a facility which promotes healthy eating. During 2015-16 the café had a turnover of £25,742. The café made a net loss of around £3,000, slightly better than the previous year. However, the board is committed to subsidising the café to maintain the essential café services which benefit the most vulnerable members of our community. For the future we are planning to utilise FareShare - a supermarket food surplus scheme. It is hoped this will reduce café costs and improve net profit in the longer term. A full annual report detailing all activities is published each year in October to launch our Annual General meeting.

Annexe Communities

Report of the Trustees for the Year Ended 31 March 2016

FINANCIAL REVIEW

Principal funding sources

Our core costs amount to around £165,000, including building and café costs. We anticipate raising this amount next year from earned income, recovered overheads from projects and contracts.

Reserves policy

The Board has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy to designate funds as follows: £42,000 for redundancy costs and £20,000 for specific strategic purposes including future business growth and improvements to the ground floor of the Annexe building. The Board is confident that at this level they would be able to continue the current activities of the charity. In the short term the Board has also considered the extent to which existing activities and expenditure could be curtailed, should such circumstances arise. In the long term the strategy is to continue to build reserves through increasing social enterprise opportunities and planned operating surpluses.

Results

Finances have been fairly stable this year, although it is still difficult to plan or develop services long term. This year we raised £14,611 rental income and recovered a further £27,545 for premises. The charity continues to operate a full cost recovery financial model. And, we are pleased that due to robust financial management, the charity, with the support of funders retained a steady turnover, with a net increase in core funds of £20,409.

Summary

The Charity generated income of £418,963 (2015: £407,392) and expenditure of £401,866 (2015: £377,386) resulting in a surplus of £17,097 (2015: £30,006).

At balance date the Charity's reserves stood at £345,502 (2015: £328,405) with £335,042 of these being unrestricted (2015: £311,828).

FUTURE PLANS

In the next year we plan to submit funding applications for phase two of our building refurbishment plans - which include improvements to the ground floor and café space. We will continue to develop and deliver the activities and services outlined in the action plans in the forthcoming years subject to satisfactory funding and contract arrangements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 19th January 2001 and registered as a charity on 28th March 2001. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Annexe Communities

Report of the Trustees for the Year Ended 31 March 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirement of the Memorandum and Articles of Association the two directors who have been longest in office shall retire from office each year. The company may at any general meeting re-elect any member director who retires from office. Due to the community based nature of the charity's work, The Board seeks to ensure that the wider community is appropriately represented through the diversity of the trustee body. To enhance the potential pool of trustees, the charity has actively encouraged user groups and beneficiaries of our services and through networking with local community partners and organisations, sought to identify those willing to become members of the organisation and use their own experience to assist the charity.

Organisational structure

Annexe Communities Board may have of up to 12 Directors of which nine should be Member Directors and up to three Appointed Directors, who meet as a full Board or as a designated sub group of the Board at least 10 times per year. The Board of Directors is responsible for the strategic direction and policy of the charity. At present the Board has nine Directors from a variety of backgrounds relevant to the work of the charity. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the General Manager. The General Manager is responsible for ensuring that the charity delivers the services specified and that work-plans are carried out. The General Manager is also responsible for the day to day operational management of the Organisation and its services including outreach services and individual supervision of the staff team. The General Manager also has a responsibility for driving the strategic development of the Charity along with the business development sub-group of the Board. The General Manager and the staffing sub-group of the Board work to ensure that staff develop their skills and working practices in line with current good practice. Other short term sub groups are created on an ad hoc basis as the need arises.

The Board carries out an annual review of staffing levels and staff remuneration based on the current needs of the Charity. This year we have consolidated existing staff by maintaining a small core staff team including facilities and cafe staff. We continue to employ project staff depending on the needs of specifically funded projects and sessional staff are engaged at times to supplement existing staff to deliver services and activities. In the year 2015-16 we employed 10.5 FTE staff.

Induction and training of new trustees

Directors are familiar with the practical work of the charity and are regularly kept up to date through reports and background information. Directors are encouraged to attend information and training sessions pertaining to the services of the charity and any external training which may be appropriate.

Annexe Communities

Report of the Trustees for the Year Ended 31 March 2016

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Annexe Communities 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.

Approved by order of the board of trustees on 16th June 2016 and signed on its behalf by:


Ms J R Fox - Secretary

2006-15/11-2016

16.06.2016

Independent Examiner's Report to the Trustees of Annexe Communities

I report on the accounts for the year ended 31 March 2016 set out on pages nine to twenty three.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Brett Nicholls

Brett Nicholls CA (NZ) FCIE
Association of Charity Independent Examiners
Brett Nicholls Associates
Ruthven Mews, 57 Ruthven Lane
Glasgow
G12 9BG

Date:

24 June 2016

Annexe Communities

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

	Notes	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	22,507	351,548	374,055	364,077
Other trading activities	3	38,282	-	38,282	43,315
Other income	4	6,626	-	6,626	-
Total		67,415	351,548	418,963	407,392
EXPENDITURE ON					
Charitable activities	5				
Community and health based activities		165,609	236,257	401,866	377,386
NET INCOME/(EXPENDITURE)		(98,194)	115,291	17,097	30,006
Transfers between funds	16	121,408	(121,408)	-	-
Net movement in funds		23,214	(6,117)	17,097	30,006
RECONCILIATION OF FUNDS					
Total funds brought forward		311,828	16,577	328,405	298,399
TOTAL FUNDS CARRIED FORWARD		335,042	10,460	345,502	328,405

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Annexe Communities

**Balance Sheet
At 31 March 2016**

	Notes	2016 £	2015 £
FIXED ASSETS			
Tangible assets	12	242,767	242,364
CURRENT ASSETS			
Debtors	13	8,931	11,558
Cash at bank and in hand		122,650	90,139
		<u>131,581</u>	<u>101,697</u>
CREDITORS			
Amounts falling due within one year	14	(28,846)	(15,656)
NET CURRENT ASSETS		<u>102,735</u>	<u>86,041</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>345,502</u>	<u>328,405</u>
NET ASSETS		<u><u>345,502</u></u>	<u><u>328,405</u></u>
FUNDS	16		
Unrestricted funds		335,042	311,828
Restricted funds		10,460	16,577
TOTAL FUNDS		<u><u>345,502</u></u>	<u><u>328,405</u></u>

The notes form part of these financial statements

Annexe Communities

Balance Sheet - continued At 31 March 2016

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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 16th June 2016 and were signed on its behalf by:



Mr K A Burns -Trustee

The notes form part of these financial statements

Annexe Communities

**Cash Flow Statement
for the Year Ended 31 March 2016**

	Notes	2016 £	2015 £
Cash flows from operating activities:			
Cash generated from operations	1	40,310	35,548
Net cash provided by (used in) operating activities		<u>40,310</u>	<u>35,548</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(7,799)	(5,559)
Net cash provided by (used in) investing activities		<u>(7,799)</u>	<u>(5,559)</u>
Change in cash and cash equivalents in the reporting period		<u>32,511</u>	<u>29,989</u>
Cash and cash equivalents at the beginning of the reporting period		<u>90,139</u>	<u>60,150</u>
Cash and cash equivalents at the end of the reporting period		<u><u>122,650</u></u>	<u><u>90,139</u></u>

The notes form part of these financial statements

Annexe Communities

Notes to the Cash Flow Statement for the Year Ended 31 March 2016

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

	2016 £	2015 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	17,097	30,006
Adjustments for:		
Depreciation charges	7,396	10,186
Decrease/(increase) in debtors	2,627	(5,583)
Increase in creditors	13,190	939
Net cash provided by (used in) operating activities	<u>40,310</u>	<u>35,548</u>

Annexe Communities

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

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

Tangible fixed assets

Tangible fixed assets are written off over their useful life on the straight line basis as follows:

Short leasehold	- 65 years
Equipment	- 8% on cost
Fixtures and Fittings	- 10% on cost
Vehicles	- 10% on cost

Taxation

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

Annexe Communities

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

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 charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2016 £	2015 £
Donations	17,429	13,680
Grants	356,626	350,397
	<u>374,055</u>	<u>364,077</u>

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

	2016 £	2015 £
Commonwealth Jobs Fund	3,481	402
BIG Lottery Connects	-	48,176
GCC Integrated Grants	33,000	33,000
Contract Glasgow NW CHP	67,100	65,000
Contract Glasgow NE CHP	67,100	65,000
Out and About	9,800	18,800
Transformation Fund	15,000	13,750
SCVO	3,400	1,125
Commonwealth Graduate Fund	-	9,475
Strengthening Communities	35,971	35,264
Area Committee	4,000	-
BIG Lottery Connects 2	111,750	60,405
Awards for All	3,180	-
Other Small Grants	2,844	-
	<u>356,626</u>	<u>350,397</u>

Annexe Communities

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

3. OTHER TRADING ACTIVITIES

	2016	2015
	£	£
Provision of Services/Courses	3,297	2,980
Rent	14,611	17,457
Vehicle Income	476	828
Cafe	19,898	22,050
	<u>38,282</u>	<u>43,315</u>

4. OTHER INCOME

	2016	2015
	£	£
Other Income	4,626	-
Employment Allowance	2,000	-
	<u>6,626</u>	<u>-</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 6)	Support costs (See note 7)	Totals
	£	£	£
Community and health based activities	<u>390,642</u>	<u>11,224</u>	<u>401,866</u>

Annexe Communities

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

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2016 £	2015 £
Staff costs	281,501	258,358
Sundries	242	-
Caretaker Cover	1,774	3,833
Staff Training	2,148	2,620
Volunteer Training	1,650	2,953
Payroll Fees	1,215	650
Accounting Support	-	442
Bank Charges	491	554
Cafe Food and Drink	6,684	8,591
Cleaning and Refuse	2,414	2,144
Cost of Services and Courses	1,693	79
Electricity	1,947	3,000
Events Costs	3,540	1,380
Evaluation	338	716
Gas	4,628	3,822
Hospitality and Vol. Exps	4,108	5,377
Insurance	2,410	2,458
Internet, Network, Website	3,014	2,724
Marketing	3,233	3,396
Materials/Equipment	8,430	11,811
Minibus and Vehicle	1,522	2,022
Postages	273	148
Rent	4,228	3,530
Repairs and Maintenance	4,946	1,434
Stationery	610	1,184
Subscriptions	1,804	1,146
Telephone	1,514	899
Travel	2,295	2,242
Tutors	28,216	25,756
Water	1,469	1,087
Accounting - IE Fee	1,702	1,620
Cookery Ingredients	2,876	-
Cyclescheme	330	-
Depreciation	7,397	10,186
	<u>390,642</u>	<u>366,162</u>

7. SUPPORT COSTS

	Management £
Community and health based activities	<u>11,224</u>

Annexe Communities

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

8. NET INCOME/(EXPENDITURE)

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

	2016 £	2015 £
Depreciation - owned assets	<u>7,396</u>	<u>10,185</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

	2016 £	2015 £
Wages and salaries	258,924	240,969
Social security costs	21,612	20,361
Other pension costs	12,189	8,252
	<u>292,725</u>	<u>269,582</u>

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

	2016	2015
Office and Project Staff (FTE)	<u>11</u>	<u>11</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	23,341	340,736	364,077
Other trading activities	<u>43,315</u>	<u>-</u>	<u>43,315</u>
Total	66,656	340,736	407,392

Annexe Communities

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Community and health based activities	144,974	232,412	377,386
Total	144,974	232,412	377,386
NET INCOME/(EXPENDITURE)	(78,318)	108,324	30,006
Transfers between funds	117,661	(117,661)	-
Net movement in funds	39,343	(9,337)	30,006
RECONCILIATION OF FUNDS			
Total funds brought forward	272,485	25,914	298,399
TOTAL FUNDS CARRIED FORWARD	311,828	16,577	328,405

Annexe Communities

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

12. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2015	304,123	46,185	1,610	24,022	375,940
Additions	-	555	-	7,244	7,799
	<u>304,123</u>	<u>46,740</u>	<u>1,610</u>	<u>31,266</u>	<u>383,739</u>
At 31 March 2016					
DEPRECIATION					
At 1 April 2015	63,834	46,185	644	22,913	133,576
Charge for year	4,679	56	161	2,500	7,396
	<u>68,513</u>	<u>46,241</u>	<u>805</u>	<u>25,413</u>	<u>140,972</u>
At 31 March 2016					
NET BOOK VALUE					
At 31 March 2016	<u>235,610</u>	<u>499</u>	<u>805</u>	<u>5,853</u>	<u>242,767</u>
At 31 March 2015	<u>240,289</u>	<u>-</u>	<u>966</u>	<u>1,109</u>	<u>242,364</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade debtors	2,142	2,259
Other debtors	5,362	8,490
Prepayments	1,427	809
	<u>8,931</u>	<u>11,558</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade creditors	-	63
Accrued expenses	10,257	6,600
Deferred Income	18,589	8,993
	<u>28,846</u>	<u>15,656</u>

Annexe Communities

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

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
Fixed assets	242,767	-	242,767	242,364
Current assets	120,174	11,407	131,581	101,697
Current liabilities	(27,899)	(947)	(28,846)	(15,656)
	<u>335,042</u>	<u>10,460</u>	<u>345,502</u>	<u>328,405</u>

16. MOVEMENT IN FUNDS

	At 1/4/15 £	Net movement in funds £	Transfers between funds £	At 31/3/16 £
Unrestricted funds				
General fund	9,176	(63,917)	67,828	13,087
Fixed Assets	242,365	(7,397)	7,799	242,767
Cafe	(3,399)	1,460	(4,534)	(6,473)
Facilities	10,000	(22,729)	26,390	13,661
Development Fund	10,000	-	10,000	20,000
Redundancy Fund	43,686	(5,611)	3,925	42,000
Equipment Replacement	-	-	10,000	10,000
	<u>311,828</u>	<u>(98,194)</u>	<u>121,408</u>	<u>335,042</u>
Restricted funds				
Annexe Refurb	242	-	(242)	-
GCC Integrated Grants	-	8,381	(8,381)	-
Out & About	2,388	841	(3,229)	-
Glasgow North West CHP	3,741	35,147	(33,420)	5,468
Glasgow North East CHP	2,145	34,205	(33,420)	2,930
Transformation Fund	-	900	(900)	-
Scottish Government	907	4,847	(5,754)	-
BIG Lottery Connects 2	7,154	31,917	(36,062)	3,009
Lip Reading	-	(947)	-	(947)
	<u>16,577</u>	<u>115,291</u>	<u>(121,408)</u>	<u>10,460</u>
TOTAL FUNDS	<u>328,405</u>	<u>17,097</u>	<u>-</u>	<u>345,502</u>

Annexe Communities

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

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,981	(86,898)	(63,917)
Cafe	25,742	(24,282)	1,460
Facilities	18,692	(41,421)	(22,729)
Fixed Assets	-	(7,397)	(7,397)
Redundancy Fund	-	(5,611)	(5,611)
	<u>67,415</u>	<u>(165,609)</u>	<u>(98,194)</u>
Restricted funds			
GCC Integrated Grants	34,335	(25,954)	8,381
Out & About	10,000	(9,159)	841
Glasgow North West CHP	67,100	(31,953)	35,147
Glasgow North East CHP	67,100	(32,895)	34,205
Transformation Fund	15,000	(14,100)	900
Scottish Government	35,971	(31,124)	4,847
BIG Lottery Connects 2	114,862	(82,945)	31,917
Area Committee	4,000	(4,000)	-
Lip Reading	3,180	(4,127)	(947)
	<u>351,548</u>	<u>(236,257)</u>	<u>115,291</u>
TOTAL FUNDS	<u><u>418,963</u></u>	<u><u>(401,866)</u></u>	<u><u>17,097</u></u>

17. OTHER FINANCIAL COMMITMENTS

At 31 March 2016 the Charity had the following annual commitments under non-cancellable operating leases:

	Property 2016 £	Property 2015 £
Operating leases (expiring in more than five years)	<u>900</u>	<u>900</u>

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2016.

Annexe Communities

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

19. FUND DESCRIPTIONS

General Funds - The unrestricted, free reserves of the Charity

Fixed Assets - Represents the net book value of the Charity's tangible fixed assets

Café - Income and expenditure associated with the Café

Facilities - Fund for the reinvestment in the building and its facilities

Development - For strategic purposes including future business growth

Equipment Replacement - A fund established for future upgrading and replacement of equipment

Redundancy - For redundancy costs in the event of closure or cessation of projects

Annexe Refurbishment - Capital grant from the BIG Lottery Fund, Community Spaces, to carry out refurbishment works to the Annexe building

GCC Integrated Grants - For delivery of community health initiatives

Out and About - A partnership project with four other health projects led by Scottish Communities for Health and Wellbeing

Glasgow NW CHP - Delivery of community health based initiatives in the West of Glasgow

Glasgow NE CHP - Delivery of community health based initiatives in the North East of Glasgow

Transformation Fund - To deliver personal and social development activities for isolated older people

Scottish Government - Revenue grant to fund the development of Annexe Communities income generation activities

BIG Lottery Connects 2 - Funding to continue the comprehensive programme of one-to-one support and group activities for isolated older people

Area Committee - Funding for the purchase of equipment

Lip Reading - A one year project funded by the Big Lottery Fund Awards for All fund, to deliver two weekly lip-reading classes to hard of hearing beneficiaries and those in the process of losing their hearing

20. FIRST YEAR ADOPTION

Transitional relief

The charity is not taking advantage of any transitional relief.

Annexe Communities

Reconciliation of Income and Expenditure for the Year Ended 31 March 2015

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		13,680	350,397	364,077
Charitable activities		372,447	(372,447)	-
Other trading activities		21,265	22,050	43,315
Other income		-	-	-
Total		407,392	-	407,392
EXPENDITURE ON				
Charitable activities		364,542	12,844	377,386
OBSOLETE Governance costs		12,844	(12,844)	-
NET INCOME/(EXPENDITURE)		30,006	-	30,006

Annexe Communities

Reconciliation of Funds At 1 April 2014 (Date of Transition to FRS 102)

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		246,990	-	246,990
		<u>246,990</u>	<u>-</u>	<u>246,990</u>
CURRENT ASSETS				
Debtors		5,975	-	5,975
Cash at bank and in hand		60,150	-	60,150
		<u>66,125</u>	<u>-</u>	<u>66,125</u>
CREDITORS				
Amounts falling due within one year		(14,716)	-	(14,716)
NET CURRENT ASSETS		<u>51,409</u>	<u>-</u>	<u>51,409</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>298,399</u>	<u>-</u>	<u>298,399</u>
		<u>298,399</u>	<u>-</u>	<u>298,399</u>
FUNDS				
Unrestricted funds		272,485	-	272,485
Restricted funds		25,914	-	25,914
TOTAL FUNDS		<u>298,399</u>	<u>-</u>	<u>298,399</u>

Annexe Communities

**Reconciliation of Funds
At 31 March 2015**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		242,364	-	242,364
CURRENT ASSETS				
Debtors		11,558	-	11,558
Cash at bank and in hand		90,139	-	90,139
		<u>101,697</u>	-	<u>101,697</u>
CREDITORS				
Amounts falling due within one year		(15,656)	-	(15,656)
NET CURRENT ASSETS		<u>86,041</u>	-	<u>86,041</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>328,405</u>	-	<u>328,405</u>
NET ASSETS		<u><u>328,405</u></u>	-	<u><u>328,405</u></u>
FUNDS				
Unrestricted funds		311,828	-	311,828
Restricted funds		16,577	-	16,577
TOTAL FUNDS		<u><u>328,405</u></u>	-	<u><u>328,405</u></u>

Annexe Communities

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

	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	12,782	4,647	17,429	13,680
Grants	9,725	346,901	356,626	350,397
	<u>22,507</u>	<u>351,548</u>	<u>374,055</u>	<u>364,077</u>
Other trading activities				
Provision of Services/Courses	3,297	-	3,297	2,980
Rent	14,611	-	14,611	17,457
Vehicle Income	476	-	476	828
Cafe	19,898	-	19,898	22,050
	<u>38,282</u>	<u>-</u>	<u>38,282</u>	<u>43,315</u>
Other income				
Other Income	4,626	-	4,626	-
Employment Allowance	2,000	-	2,000	-
	<u>6,626</u>	<u>-</u>	<u>6,626</u>	<u>-</u>
Total incoming resources	67,415	351,548	418,963	407,392
EXPENDITURE				
Charitable activities				
Wages	68,539	179,161	247,700	229,745
Social security	21,612	-	21,612	20,361
Pensions	12,189	-	12,189	8,252
Sundries	242	-	242	-
Caretaker Cover	1,774	-	1,774	3,833
Staff Training	162	1,986	2,148	2,620
Volunteer Training	1,000	650	1,650	2,953
Payroll Fees	973	242	1,215	650
Accounting Support	-	-	-	442
Bank Charges	491	-	491	554
Carried forward	106,982	182,039	289,021	269,410

This page does not form part of the statutory financial statements

Annexe Communities

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

	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
Charitable activities				
Brought forward	106,982	182,039	289,021	269,410
Cafe Food and Drink	6,684	-	6,684	8,591
Cleaning and Refuse	2,414	-	2,414	2,144
Cost of Services and Courses	184	1,509	1,693	79
Electricity	1,947	-	1,947	3,000
Events Costs	-	3,540	3,540	1,380
Evaluation	-	338	338	716
Gas	4,628	-	4,628	3,822
Hospitality and Vol. Exps	752	3,356	4,108	5,377
Insurance	2,410	-	2,410	2,458
Internet, Network, Website	3,014	-	3,014	2,724
Marketing	385	2,848	3,233	3,396
Materials/Equipment	(281)	8,711	8,430	11,811
Minibus and Vehicle	1,107	415	1,522	2,022
Postages	273	-	273	148
Rent	756	3,472	4,228	3,530
Repairs and Maintenance	4,946	-	4,946	1,434
Stationery	610	-	610	1,184
Subscriptions	1,804	-	1,804	1,146
Telephone	1,514	-	1,514	899
Travel	384	1,911	2,295	2,242
Tutors	2,800	25,416	28,216	25,756
Water	1,469	-	1,469	1,087
Accounting - IE Fee	1,702	-	1,702	1,620
Cookery Ingredients	174	2,702	2,876	-
Cyclescheme	330	-	330	-
Short leasehold	-	-	-	4,680
Long leasehold	4,679	-	4,679	-
Plant and machinery	2,557	-	2,557	-
Fixtures and fittings	-	-	-	3,422
Motor vehicles	161	-	161	161
Computer equipment	-	-	-	1,923
	<u>154,385</u>	<u>236,257</u>	<u>390,642</u>	<u>366,162</u>
Support costs				
Management				
Wages	<u>11,224</u>	<u>-</u>	<u>11,224</u>	<u>11,224</u>
Total resources expended	<u>165,609</u>	<u>236,257</u>	<u>401,866</u>	<u>377,386</u>

This page does not form part of the statutory financial statements

Annexe Communities

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

	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
Net income	<u>(98,194)</u>	<u>115,291</u>	<u>17,097</u>	<u>30,006</u>

This page does not form part of the statutory financial statements