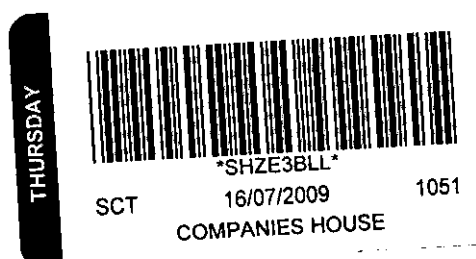


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Community Links Scotland
Report and Financial Statements
for the year ended 31 March 2009

Charity number: SC032934
Company number: SC229753



Community Links Scotland

Contents

	Page
Charity information	1
Trustees' Annual Report	2 - 4
Independent Auditors' Report	5 - 6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 17

Community Links Scotland

Legal and Administrative Information

Charity name	Community Links Scotland	
Charity registration number	SC032934	
Company registration number	SC0229753	
Trustees	Ann McGowan	
	Laurie MacKay	
	Terry Smalls	appointed 30 June 2008
	Sandra Loney	
	Carolyn Gilmour	
	Sarah June Todd	
	Sephton MacQuire	appointed 3 November 2008
	James Weir	
	Meg Harrison	appointed 30 June 2008
Company secretary	Stephen Singer	
Senior management	Stephen Singer	
Principal office and Registered office	63 Kilbowie Road Clydebank West Dunbartonshire G81 1BL	
Auditors	Alexander Sloan Chartered Accountants 38 Cadogan Street Glasgow G2 7HF	
Bankers	Bank of Scotland 42-44 Sylvania Way Clydebank Shopping Centre Clydebank G81 2TL	
Solicitors	Burness 242 West George Street Glasgow G2 4QY	

Community Links Scotland
Trustees' Annual Report
for the year ended 31 March 2009

The trustees present their report and the financial statements of the charity for the year ended 31 March 2009.

Trustees

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end are detailed on page 1.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a company limited by guarantee, not having a share capital. It is governed by its Memorandum and Articles of Association.

Appointment of Trustees

Trustees are elected from client RSLs and relevant groups and individuals and nominated onto the Board.

Organisational structure

The Management Board make all policy decisions on a bi-monthly basis with staff implementing day to day actions. A staffing sub-committee is in place to deal with recruitment and serious staffing issues. Both Boards are serviced by the Director. The Treasurer meets with the finance officer on a weekly basis to authorise cheques and discuss financial issues relating to the charity.

Risk management

The Directors have assessed the major risks to which the Charity is exposed, in particular those relating to the operations and finances of the Charity and is satisfied that systems are in place to mitigate our exposure to major risks.

OBJECTIVES AND ACTIVITIES

The Company's objectives are to relieve poverty by promoting employment and education opportunities, to improve the environment and to promote social welfare.

The organisation uses a methodology of staff/tenant involvement which produces a Wider Role Strategy, Evaluation and Funding Plan which is the basis of the work that will be carried out on behalf of individual RSLs.

Community Links Scotland
Trustees' Annual Report
for the year ended 31 March 2009

ACHIEVEMENTS AND PERFORMANCE

The last year saw Community Links Scotland (CLS) continue to provide wider role regeneration services to 17 Registered Social Landlords in West Dunbartonshire, East Dunbartonshire, Renfrewshire, East Renfrewshire and Argyll & Bute. Funding to provide the service in general came from the Scottish Government, RSL member clients and consultancy activity. Despite a wider role review being carried out by the Scottish Government, and some significant policy changes and uncertainty, CLS continued to adapt and maintain an excellent service to its client members.

In excess of £1.8 million was attracted for around 70 wider role projects with the majority of this funding (65%), from non wider role funds. The year also saw Streetlinks expanding across several local authorities including Renfrewshire. Consultancy work again increased with particular success in rural Argyll & Bute.

Work has been carried out developing two year service level agreements with each of the client RSLs and with the Scottish Government and will be in place shortly. The following two years should see a continued rise in consultancy activity in addition to delivering core RSL wider role services in new local authority areas.

FINANCIAL REVIEW

The charity had net incoming resources of £145,494 for the year and has accumulated funds of £498,237 at the balance sheet date.

Principal funding sources

The principal funding sources were contributions from RSL's together with grants.

Reserves policy

It is the policy of the Charity to maintain unrestricted funds at a level to provide sufficient funds to cover management, administration and support costs.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Community Links Scotland for the purposes of company law) are responsible for preparing the Trustees' Report 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

Community Links Scotland

Trustees' Annual Report for the year ended 31 March 2009

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 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 the 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.

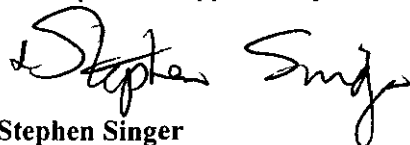
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

A resolution proposing that Alexander Sloan, Chartered Accountants, be reappointed as auditors of the charitable company will be put to the Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

This report was approved by the trustees on 22 June 2009 and signed on their behalf by



Stephen Singer
Secretary

Community Links Scotland

Independent Auditors' Report to the Trustees of Community Links Scotland

We have audited the financial statements of Community Links Scotland for the year ended 31 March 2009 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2007).

This report is made exclusively to the charity's trustees, as a body, in accordance with section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's 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 charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees have elected for the financial statements not to be audited in accordance with the Companies Act 1985. Accordingly we have been appointed auditors under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report to you in accordance with that Act.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland)

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006. We also report to you if, in our opinion, the Trustees' Annual Report is consistent with the financial statements, if the charity has not kept proper accounting records, if information specified by law regarding trustees' remuneration and transactions with the charity is not disclosed, or if we have not received all the information and explanations we require for our audit.

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Community Links Scotland

Independent Auditors' Report to the Trustees of Community Links Scotland (continued)

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charity's affairs as at 31 March 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.



Alexander Sloan
Chartered Accountants and
Registered Auditors

38 Cadogan Street
Glasgow
G2 7HF

Eligible to act as auditors in terms of section 25 of the Companies Act 1989

22 June 2009

Community Links Scotland
Statement of Financial Activities
(Incorporating Income and Expenditure Account)

for the year ended 31 March 2009

	Notes	Unrestricted funds £	Restricted funds £	2009 Total £	2008 Total £
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	280,033	227,627	507,660	422,344
Investment income	3	2,053	-	2,053	3,263
Incoming resources from charitable activities					
	4	186,845	-	186,845	125,600
Other incoming resources	5	47,078	-	47,078	63,249
Total incoming resources		<u>516,009</u>	<u>227,627</u>	<u>743,636</u>	<u>614,456</u>
Resources expended					
Costs of generating funds					
Costs of generating voluntary income	6	(5,463)	-	(5,463)	(188)
Charitable activities	7	(414,270)	(175,898)	(590,168)	(472,863)
Governance costs	8	(2,511)	-	(2,511)	(1,786)
Total resources expended		<u>(422,244)</u>	<u>(175,898)</u>	<u>(598,142)</u>	<u>(474,837)</u>
Net incoming resources before transfers					
		93,765	51,729	145,494	139,619
Gross transfers between funds		35,486	(35,486)	-	-
Net movement in funds		<u>129,251</u>	<u>16,243</u>	<u>145,494</u>	<u>139,619</u>
Reconciliation of funds					
Total funds brought forward		346,578	6,165	352,743	213,124
Total funds carried forward		<u>475,829</u>	<u>22,408</u>	<u>498,237</u>	<u>352,743</u>

The notes on pages 9 to 17 form an integral part of these financial statements.

Community Links Scotland

Balance Sheet as at 31 March 2009

	Notes	2009		2008	
		£	£	£	£
Fixed assets					
Tangible assets	12		34,826		-
Investments	13		100		100
			<u>34,926</u>		<u>100</u>
Current assets					
Debtors	14	292,597		188,605	
Cash at bank and in hand		241,655		198,908	
		<u>534,252</u>		<u>387,513</u>	
Creditors: amounts falling due within one year	15	<u>(70,941)</u>		<u>(34,870)</u>	
Net current assets			463,311		352,643
Net assets			<u>498,237</u>		<u>352,743</u>
Funds					
Unrestricted funds	17		475,829		346,578
Restricted funds	18		22,408		6,165
			<u>498,237</u>		<u>352,743</u>

The financial statements are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The financial statements were approved and authorised for issue by the board on 22 June 2009 and signed on its behalf by

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Sandra Loney

S.A. Loney

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Laurie MacKay

Laurie MacKay

The notes on pages 9 to 17 form an integral part of these financial statements.

Community Links Scotland

Notes to the Financial Statements for the year ended 31 March 2009

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007) and the Companies Act 1985. The principal accounting policies adopted in the preparation of the financial statements are set out below.

1.2. Incoming resources

Voluntary income including donations and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods, or when the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from investments is included in the year in which it is receivable.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

1.3. Resources expended

Expenditure is recognised on an accruals basis when a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

1.4 Activity based reporting

The trustees are of the opinion that the charity has only one significant activity. Accordingly, no split of expenditure by activity has been included in the accounts.

Community Links Scotland

Notes to the Financial Statements for the year ended 31 March 2009

1.5. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Sports Equipment	-	25% straight line
Motor vehicles	-	25% straight line

1.6. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.7. Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Any gain or loss resulting from revaluing investments to market value is taken to the Statement of Financial Activities.

2. Voluntary income

	2009	2008
	£	£
Housing Associations	103,367	83,359
Communities Scotland	146,666	168,378
West Dunbartonshire Partnership	30,000	30,000
West Dumb. C. P./ Communities Scot. (S'links)	227,627	140,607
	<u>507,660</u>	<u>422,344</u>

3. Investment income

	2009	2008
	£	£
Interest received	2,053	3,263
	<u>2,053</u>	<u>3,263</u>

Community Links Scotland

Notes to the Financial Statements for the year ended 31 March 2009

4. Incoming resources from charitable activities

	2009	2008
	£	£
Consultancy income	186,845	125,600
	<u>186,845</u>	<u>125,600</u>

5. Other incoming resources

	2009	2008
	£	£
Groundlinks project	6,774	35,149
HMRC online incentive	100	150
Conference income	-	8,865
Over provision of VAT liability from previous year	-	19,085
Soccerena project	40,204	-
	<u>47,078</u>	<u>63,249</u>

6. Costs of generating voluntary income

	2009	2008
	£	£
Publicity	5,463	188
	<u>5,463</u>	<u>188</u>

Community Links Scotland

Notes to the Financial Statements for the year ended 31 March 2009

7. Costs of charitable activities

	2009 £	2008 £
Wages and salaries	314,913	289,417
Employer's NI contributions	22,522	24,907
Streetlinks project	175,898	86,538
Groundlinks project	2,220	2,347
Soccerena project	154	-
Rent and rates	21,138	8,932
Insurance	6,566	7,113
Heat and light	1,025	1,965
Cleaning	1,241	1,866
Repairs and maintenance	952	553
Printing, postage and stationery	2,239	1,485
Telephone	2,900	2,062
Computer costs	5,145	591
Furniture	2,854	355
Consultancy	6,238	10,151
Conferences and seminars	3,196	8,885
Irrecoverable VAT	3,020	5,116
General expenses	6,526	5,840
Affiliations	3,712	4,154
Travelling and subsistence	6,788	6,146
Professional fees	921	4,440
	<u>590,168</u>	<u>472,863</u>

8. Governance costs

	2009 £	2008 £
Committee expenses	341	384
Audit	2,170	1,402
	<u>2,511</u>	<u>1,786</u>

9. Net incoming resources for the year

	2009 £	2008 £
Net incoming resources is stated after charging:		
Auditors' remuneration	<u>2,170</u>	<u>1,402</u>

Community Links Scotland

Notes to the Financial Statements for the year ended 31 March 2009

10. Employees

Number of employees

The average monthly numbers of employees during the year were:

2009 Number	2008 Number
13	11

Employment costs

	2009 £	2008 £
Wages and salaries	314,913	289,417
Social security costs	22,522	24,907
	<u>337,435</u>	<u>314,324</u>

There were no employees who received remuneration of over £60,000 in the period.

11. Trustees' emoluments

During the year five Trustees received a total of £341 in respect of travelling expenses.

12. Tangible fixed assets

	Sports equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2008	-	-	-
Additions	19,743	15,083	34,826
At 31 March 2009	<u>19,743</u>	<u>15,083</u>	<u>34,826</u>
Depreciation			
At 1 April 2008	-	-	-
Charge for the year	-	-	-
At 31 March 2009	<u>-</u>	<u>-</u>	<u>-</u>
Net book values			
At 31 March 2009	<u>19,743</u>	<u>15,083</u>	<u>34,826</u>
At 31 March 2008	<u>-</u>	<u>-</u>	<u>-</u>

Community Links Scotland

Notes to the Financial Statements for the year ended 31 March 2009

13. Fixed asset investments	Subsidiary undertakings shares £	Total £
Cost		
At 1 April 2008		
At 31 March 2009	100	100
Net book values		
At 31 March 2009	100	100
At 31 March 2008	100	100

13.1. Analysis of investments

	2009 £	2008 £
Market value at year end		
Investments in subsidiary or connected undertakings and companies	100	100
Total	100	100

13.2. Holdings of 20% or more

The company holds 20% or more of the share capital of the following companies:

Company	Country of registration or incorporation	Nature of business	Shares held class	Proportion of shares held
Subsidiary undertaking				
GroundLinks Limited	United Kingdom	Dormant	Ordinary	100%

14. Debtors	2009 £	2008 £
Trade debtors	277,113	168,945
Prepayments and accrued income	15,484	19,660
	292,597	188,605

Community Links Scotland

Notes to the Financial Statements for the year ended 31 March 2009

15. Creditors: amounts falling due within one year

	2009 £	2008 £
Other taxes and social security costs	42,736	33,170
Other creditors	100	100
Accruals and deferred income	28,105	1,600
	<u>70,941</u>	<u>34,870</u>

16. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2009 as represented by:			
Tangible fixed assets	34,826	-	34,826
Investment assets	100	-	100
Current assets	486,039	48,213	534,252
Current liabilities	(45,136)	(25,805)	(70,941)
	<u>475,829</u>	<u>22,408</u>	<u>498,237</u>

Community Links Scotland

Notes to the Financial Statements for the year ended 31 March 2009

17. Unrestricted funds	1 Apr '08	Incoming	Outgoing	Transfers	31 Mar '09
	£	£	£	£	£
General Fund	309,631	481,183	(422,244)	25,386	393,956
Redundancy Fund	36,947	-	-	10,100	47,047
Designated Fixed Asset Fund	-	34,826	-	-	34,826
	<u>346,578</u>	<u>516,009</u>	<u>(422,244)</u>	<u>35,486</u>	<u>475,829</u>

Purposes of unrestricted funds

General Fund

The General fund represents the free reserves of the charity which the Trustees are free to use in accordance with the charitable objectives of the charity.

Redundancy Fund

This fund represents the potential liability for redundancies should the charity cease its operations.

Designated Fixed Asset Fund

This fund represents money that was given to the charity to purchase a mobile football pitch and a motor vehicle. As the items were not delivered until after the year end, no depreciation has been charged for the year.

18. Restricted funds	1 Apr '08	Incoming	Outgoing	Transfers	31 Mar '09
	£	£	£	£	£
Streetlinks Project	6,165	227,627	(175,898)	(48,486)	9,408
Streetlinks Redundancy Fund	-	-	-	13,000	13,000
	<u>6,165</u>	<u>227,627</u>	<u>(175,898)</u>	<u>(35,486)</u>	<u>22,408</u>

Purposes of restricted funds

Streetlinks Project

The Streetlinks project aims to address the needs of young people who are not currently accessing services available to them or are in need of support.

Streetlinks Redundancy Fund

This fund represents the potential liability for redundancies should the project cease its operations.

Community Links Scotland

Notes to the Financial Statements for the year ended 31 March 2009

19. Financial commitments

At 31 March 2009 the company had annual commitments under non-cancellable operating leases as follows:

	2009 £	2008 £
Expiry date:		
Within one year	18,000	-
Between one and five years	1,519	9,519
	<u>19,519</u>	<u>9,519</u>