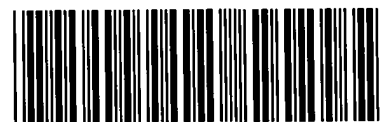


**Community Links Scotland**  
**Report and Financial Statements**  
**for the year ended 31 March 2017**

**Charity number: SC032934**  
**Company number: SC0229753**

WEDNESDAY



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# **Community Links Scotland**

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## **Community Links Scotland**

### **Legal and Administrative Information**

<b>Charity name</b>	Community Links Scotland
<b>Charity registration number</b>	SC032934
<b>Company registration number</b>	SC0229753
<b>Trustees</b>	Laurie MacKay Sandra Loney Sephton MacQuire James Weir Meg Harrison
<b>Company secretary</b>	Stephen Singer
<b>Principal office and Registered office</b>	63 Kilbowie Road Clydebank West Dunbartonshire G81 1BL
<b>Independent examiner</b>	Mark Mulholland FCCA Alexander Sloan Chartered Accountants 38 Cadogan Street Glasgow G2 7HF

## **Community Links Scotland**

### **Trustees' Annual Report for the year ended 31 March 2017**

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2017.

#### **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.

##### **Trustees' induction and training**

The organisation continues to be managed by a participatory Management Board with new Board members inducted in line with the Trustees Induction and Training Policy.

##### **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 2017**

**ACHIEVEMENTS AND PERFORMANCE**

2016/17 saw Community Links Scotland complete our first fifteen years of working for Registered Social Landlords and other not for profit community organisations who are too small or cannot afford to employ their own regeneration staff members. Throughout the year we worked with clients in West Dunbartonshire, East Dunbartonshire, Argyll and Bute, Inverclyde, Renfrewshire, Glasgow, Dumfries and Galloway.

As in previous years, projects were extremely varied with staff working on projects linked to welfare reform, backcourt environmental upgrades with training and employability, funding for community centres, (both new build costs and ongoing running costs) and a variety of community consultations, business plans and options studies.

As ever, while no targets for fundraising are set by the organisation, reacting to the demands of clients had the result that many funding bids were written and prepared by CLS staff. Despite the very difficult environment for fundraising, CLS still managed to raise more than £7 million for client projects, our highest amount in our entire 15 year history.

Work across the year continued to be a mixture of RSL clients, approaches by new community groups, competitive tenders both with CLS as lead and in partnership with others. With support from the Board, staff continue to meet all expectations and more in what is a constantly changing funding environment. Overall it was a very successful year in difficult conditions that saw restructuring and excellent commitment from staff to secure this first fifteen years of CLS and for that I would like to thank them and my fellow board members for their work and contribution throughout the year 2016/17.

**FINANCIAL REVIEW**

The charity had net incoming resources of £35,445 for the year and has accumulated funds of £321,971 at the balance sheet date.

**Principal funding sources**

The principal funding sources were contributions from RSL's and voluntary community organisations 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 managment, administration and support costs.

**PLANS FOR FUTURE PERIODS**

Given the uncertainty of future Scottish Government funding, Community Links Scotland continues to develop its consultancy arm as an alternative source of revenue, in the main working with small not-for-profit community groups and trusts across Scotland.

## **Community Links Scotland**

### **Trustees' Annual Report for the year ended 31 March 2017**

#### **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;
- 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 operation.

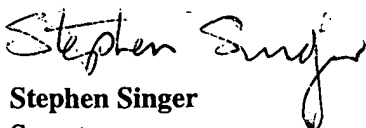
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) 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.

#### **Independent examiner**

The Trustees recommend that Mark Mulholland FCCA, a partner in Alexander Sloan, Chartered Accountants, remains in office as independent examiner until further notice.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Trustees on 27 June 2017 and signed on their behalf by



**Stephen Singer**  
**Secretary**

## **Community Links Scotland**

### **Independent Examiner's Report to the Trustees on the Unaudited Financial Statements of Community Links Scotland.**

I report on the financial statements of Community Links Scotland for the year ended 31 March 2017 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

#### **Respective responsibilities of Trustees and examiner**

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

#### **Basis of Independent Examiner's report**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the 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 financial statements.

#### **Independent Examiner's statement**

In the course of 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, Regulation 4 of the 2006 Accounts Regulations; and

to prepare financial statements which accord with the accounting records and 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 financial statements to be reached.



**Mark Mulholland FCCA**  
**Partner**

**Alexander Sloan**  
**Chartered Accountants**

**38 Cadogan Street**  
**Glasgow**  
**G2 7HF**

**Date:** 27/6/17

# Community Links Scotland

## Statement of Financial Activities (incorporating Income and Expenditure Account)

for the year ended 31 March 2017

	Notes	Unrestricted funds £	Restricted funds £	2017 Total £	2016 Total £
<b>Income and endowments from:</b>					
Donations and legacies	2	114,771	76,515	191,286	172,161
Charitable activities	3	246,726	-	246,726	199,971
Other income	4	10,487	-	10,487	11,166
<b>Total income</b>		<u>371,984</u>	<u>76,515</u>	<u>448,499</u>	<u>383,298</u>
<b>Expenditure on:</b>					
Charitable activities	5	(346,165)	(66,889)	(413,054)	(354,215)
<b>Total expenditure</b>		<u>(346,165)</u>	<u>(66,889)</u>	<u>(413,054)</u>	<u>(354,215)</u>
<b>on investments</b>		<u>25,819</u>	<u>9,626</u>	<u>35,445</u>	<u>29,083</u>
<b>Net movement in funds</b>		<u>25,819</u>	<u>9,626</u>	<u>35,445</u>	<u>29,083</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>263,980</u>	<u>22,546</u>	<u>286,526</u>	<u>257,443</u>
<b>Total funds carried forward</b>		<u><u>289,799</u></u>	<u><u>32,172</u></u>	<u><u>321,971</u></u>	<u><u>286,526</u></u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 19 form an integral part of these financial statements.



# Community Links Scotland

## Balance Sheet as at 31 March 2017

		2017		2016	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		4,844		8,271
Investments	11		100		100
			<u>4,944</u>		<u>8,371</u>
<b>Current assets</b>					
Debtors	12	129,771		134,380	
Cash at bank and in hand		227,242		205,143	
		<u>357,013</u>		<u>339,523</u>	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	13	(39,986)		(61,368)	
<b>Net current assets</b>			<u>317,027</u>		<u>278,155</u>
<b>Net assets</b>			<u>321,971</u>		<u>286,526</u>
<b>The funds of the charity</b>					
Unrestricted funds					
General funds	15		289,799		263,980
Restricted funds	16		<u>32,172</u>		<u>22,546</u>
<b>Total charity funds</b>			<u>321,971</u>		<u>286,526</u>

The Trustees' statements required by Sections 475 (2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 9 to 19 form an integral part of these financial statements.

## **Community Links Scotland**

### **Balance Sheet (continued)**

#### **Trustees' statements required by Sections 475 (2) and (3) for the year ended 31 March 2017**

In approving these financial statements as Trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006.;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2017 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including the income and expenditure, for the year then ended in accordance with the requirements of Sections 393 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

The financial statements were approved by the Board on 27 June 2017 and signed on its behalf by

**James Weir**  
Trustee

  
**Registered number: SC0229753**

**The notes on pages 9 to 19 form an integral part of these financial statements.**

## **Community Links Scotland**

### **Notes to the Financial Statements for the year ended 31 March 2017**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with Financial Reporting Standard 102 (effective January 2015), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

The charity constitutes a public benefit entity as defined by FRS 102.

##### **1.2. Fund accounting**

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.

##### **1.3. Donations and legacies**

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

## Community Links Scotland

### Notes to the Financial Statements for the year ended 31 March 2017

#### 1.4. Grants receivable

Income from government and other grants, whether 'capital' or 'revenue' in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity.

Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### 1.5. Income from Charitable Activities

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

#### 1.6. Other income

Other income represents income that cannot be reported under the other analysis headings provided within the Statement of Financial Activities and is recognised when the charity is entitled to the income, it is probable that it will be received and the amount can be measured reliably by the charity.

#### 1.7. 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 settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

#### 1.8. Expenditure on Charitable Activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

#### 1.9. Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

## **Community Links Scotland**

### **Notes to the Financial Statements for the year ended 31 March 2017**

#### **1.10 Activity based reporting**

To comply fully with the Statement of Recommended Practice would require income and expenditure to be reported by activity. The Trustees are of the opinion that the activities of the charity are inter-linked, therefore this would be impractical to calculate and would provide no additional benefit to the users of these financial statements. Therefore no further analysis of income and expenditure is provided within these financial statements.

#### **1.11. Pensions**

Existing employees of the charity were entitled to join the Scottish housing association Pension Scheme which is funded by contributions from employee and employer. Members of the Pension Scheme may also contribute added years to that scheme or take out an Additional Voluntary Contribution scheme, each of which is funded by the employee alone.

The Scottish housing association Pension Scheme is a multi-employer defined benefit scheme administered for the benefit of Local Authorities and other bodies and is managed in accordance with the Local Government Pension Scheme Regulations 2013 (as amended). Past and present employees are covered by the provisions of the Scheme.

The trustees are unable to confirm the charity's share of the underlying assets and liabilities of the County Pension Scheme and therefore the Scheme is accounted for as a defined contribution scheme. The employer's contributions made to the scheme in 2017 were £41,626 (2016: £31,234). The trustees are satisfied that any foreseeable change in employer's contributions can be budgeted for without detriment to the charity's ongoing activities.

#### **1.12. Tangible fixed assets and depreciation**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

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

Computer equipment	-	Straight line over 3 years
--------------------	---	----------------------------

#### **1.13. Leasing**

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

# Community Links Scotland

## Notes to the Financial Statements for the year ended 31 March 2017

### 2. Donations and legacies

	2017	2016
	£	£
Traininglink Income	76,515	79,806
Housing Associations	114,771	92,355
	<u>191,286</u>	<u>172,161</u>

### 3. Charitable activities

	2017	2016
	£	£
Consultancy income	246,726	199,971
	<u>246,726</u>	<u>199,971</u>

### 4. Other income

	2017	2016
	£	£
Other income	10,487	11,166
	<u>10,487</u>	<u>11,166</u>

# Community Links Scotland

## Notes to the Financial Statements for the year ended 31 March 2017

### 5. Costs of charitable activities

	2017	2016
	£	£
Wages and salaries	209,192	176,508
Employer's NI contributions	24,484	21,664
Staff pension costs	41,626	31,234
Streetlinks project	332	2,353
Groundlinks project	1,291	1,095
Traininglinks expenditure	66,556	65,832
Rent and rates	13,133	11,675
Insurance	4,511	6,265
Heat and light	3,421	2,784
Printing, postage and stationery	910	662
Telephone	1,710	1,809
Consultancy	24,954	12,453
Conferences and seminars	250	-
General expenses	4,211	4,966
Repairs and maintenance	3,521	4,396
Affiliations	2,502	1,101
Travelling and subsistence	4,250	4,526
Depreciation on plant and machinery	3,427	2,114
Committee Expenses	358	378
Independent Examination	2,415	2,400
	<u>413,054</u>	<u>354,215</u>

### 6 Independent Examiner's Remuneration

	2017	2016
	£	£
Accountancy	2,415	2,400
	<u>2,415</u>	<u>2,400</u>

### 7. Net income/(expenditure) for the year

	2017	2016
	£	£
Net income is stated after charging:		
Depreciation and other amounts written off tangible assets	3,427	2,114
Operating lease rentals		
- Land and buildings	13,133	11,675
Independent Examiner's remuneration	2,415	2,400
	<u>18,975</u>	<u>16,189</u>

# Community Links Scotland

## Notes to the Financial Statements for the year ended 31 March 2017

### 8. Employees

#### Number of employees

The number of employees during the year were:

2017 Number	2016 Number
10	8

#### Employment costs

	2017 £	2016 £
Wages and salaries	209,192	176,508
Social security costs	24,484	21,664
Other pension costs	41,626	31,234
	<u>275,302</u>	<u>229,406</u>

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

The remuneration of "key management personnel" during the year was:

	2017 £	2016 £
Wages and salaries	42,408	41,790
Social security costs	4,306	3,698
Other pension costs	1,984	1,964
	<u>48,698</u>	<u>47,452</u>

### 9. Trustees' emoluments

	2017 £	2016 £
Remuneration and other benefits	<u>358</u>	<u>378</u>

Expenses related to travel and subsistence.



# Community Links Scotland

## Notes to the Financial Statements for the year ended 31 March 2017

10. Tangible fixed assets	Computer equipment £	Total £
<b>Cost</b>		
At 1 April 2016	10,385	10,385
At 31 March 2017	<u>10,385</u>	<u>10,385</u>
<b>Depreciation</b>		
At 1 April 2016	2,114	2,114
Charge for the year	<u>3,427</u>	<u>3,427</u>
At 31 March 2017	<u>5,541</u>	<u>5,541</u>
<b>Net book values</b>		
At 31 March 2017	<u>4,844</u>	<u>4,844</u>
At 31 March 2016	<u>8,271</u>	<u>8,271</u>

11. Fixed asset investments	Subsidiary undertakings shares £	Total £
<b>Fair value (market value)</b>		
At 1 April 2016		
At 31 March 2017	<u>100</u>	<u>100</u>
<b>Net book values</b>		
At 31 March 2017	<u>100</u>	<u>100</u>
At 31 March 2016	<u>100</u>	<u>100</u>

12. Debtors	2017 £	2016 £
Trade debtors	128,155	132,788
Prepayments and accrued income	<u>1,616</u>	<u>1,592</u>
	<u>129,771</u>	<u>134,380</u>

# Community Links Scotland

## Notes to the Financial Statements for the year ended 31 March 2017

### 13. Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	9,466	4,742
Other taxes and social security costs	28,110	29,071
Other creditors	100	100
Accruals and deferred income	2,310	27,455
	<u>39,986</u>	<u>61,368</u>

### 14. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2017 as represented by:			
Tangible fixed assets	4,944	-	4,944
Current assets	324,841	32,172	357,013
Current liabilities	(39,986)	-	(39,986)
	<u>289,799</u>	<u>32,172</u>	<u>321,971</u>

# Community Links Scotland

## Notes to the Financial Statements for the year ended 31 March 2017

### 15. Unrestricted General Funds

	1 Apr '16 £	Income £	Expenditure £	Transfers £	31 Mar '17 £
General Fund	177,970	371,984	(346,165)	(5,010)	198,779
Redundancy Fund	86,010	-	-	5,010	91,020
	<u>263,980</u>	<u>371,984</u>	<u>(346,165)</u>	<u>-</u>	<u>289,799</u>

### Purposes of General 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.

### 16. Restricted funds

	1 Apr '16 £	Income £	Expenditure £	Transfers £	31 Mar '17 £
Streetlinks Project	2,755	-	(332)	-	2,423
Volunteers in Progress	13,638	76,515	(66,557)	(1,279)	22,317
Traininglinks Redundancy Fund	6,153	-	-	1,279	7,432
	<u>22,546</u>	<u>76,515</u>	<u>(66,889)</u>	<u>-</u>	<u>32,172</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.

#### *Volunteers in Progress*

This fund represents monies to be used to cover the staffing cost of the Volunteers in Progress programme.

#### *Traininglinks 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 2017

#### 17. Financial commitments

At 31 March 2017 the charity had total commitments under non-cancellable operating leases as follows:

	2017	2016
	£	£
<b>Obligations due:</b>		
Within one year	<u>14,365</u>	<u>15,071</u>

#### 18. Related party transactions

There were no related party transactions in the reporting year requiring disclosure.

#### 19. Scottish Housing Association Pension Scheme

Community Links Scotland participates in the Scottish Housing Association Pension Scheme (the scheme). The scheme is a multi-employer defined scheme, funded and contracted out of the state scheme.

It is not possible in the normal course of events to identify the share of underlying assets and liabilities belonging to individual participating employers as the scheme is a multi-employer arrangement where the assets are co-mingled for investment purposes, benefits are paid from the total scheme assets, and the contribution rate for all employers is set by reference to the overall financial position of the scheme rather than by reference to individual employer experience. Accordingly, due to the nature of the Scheme, the accounting charge for the period under FRS102 represents the employer contribution payable.

The Association made payments totalling £41,626 (2016: £31,234) to the pension scheme during the year.

#### 20. Transition to FRS 102 SORP 2015

Due to the application of the Financial Reporting Standard 102 and the related Statement of Recommended Practice: Accounting and Reporting by Charities, the prior year figures have been restated to reflect the required reporting categories. This has resulted in Governance Costs being reclassified within the costs of Charitable Activities. There has been no change to the previously reported surplus or closing reserves.

# Community Links Scotland

## Notes to the Financial Statements for the year ended 31 March 2017

### 21. Statement of Financial Activities for the year ended 31 March 2016

	Unrestricted funds £	Restricted funds £	2016 Total £
<b>Income and endowments from:</b>			
Donations and legacies	92,355	79,806	172,161
Charitable activities	199,971	-	199,971
Other income	11,166	-	11,166
<b>Total income</b>	<u>303,492</u>	<u>79,806</u>	<u>383,298</u>
<b>Expenditure on:</b>			
Charitable activities	(284,840)	(69,375)	(354,215)
<b>Total expenditure</b>	<u>(284,840)</u>	<u>(69,375)</u>	<u>(354,215)</u>
<b>Net income/(expenditure)</b>	18,652	10,431	29,083
<b>Reconciliation of funds</b>			
Total funds brought forward	245,328	12,115	257,443
<b>Total funds carried forward</b>	<u>263,980</u>	<u>22,546</u>	<u>286,526</u>

Under Charities Statement of Recommended Practice (FRS 102), comparatives for each class of funds are required for each line on the Statement of Financial Activities (SoFA). The note above illustrates the SoFA for the year to 31 March 2016