

CHARITY NO: SC028657

COMPANY NO: SC284862

**BRIDGING THE GAP (Gorbals Ecumenical Project)**

**(A company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2017**



**BRIDGING THE GAP (Gorbals Ecumenical Project)**  
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**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017**

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**BRIDGING THE GAP (Gorbals Ecumenical Project)**  
**(A company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Charity Name:</b>	Bridging the Gap (Gorbals Ecumenical Project)
<b>Registered Office and Operational Address:</b>	Greyfriars Centre 270 Ballater Street Glasgow G5 OYT
<b>Charity Registration Number:</b>	SC028657
<b>Company Registration Number:</b>	SC284862
<b>Trustees:</b>	Ian Galloway (Chairperson) Jacqueline Stockdale Andrew Lyon Howard Sercombe John Finch Katherine Longmuir Michael McLaughlan Rosemary Holleran Twimukye Macline Mushaka (terminated 24 March 2017) Pamela Green (appointed 8 November 2016) Alexander Kellas (appointed 8 November 2016)
<b>Secretary:</b>	Jacqueline Stockdale
<b>Independent Examiners:</b>	Wylie & Bisset LLP 168 Bath Street Glasgow G2 4TP
<b>Bankers:</b>	The Co-Operative Bank PO Box 250 Skelmersdale WN8 6WT
<b>Solicitors:</b>	T.C.Young Solicitors Merchants House 7 West George Street Glasgow G21 1BA

**BRIDGING THE GAP (Gorbals Ecumenical Project)**  
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**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017**

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and 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 published on 16 July 2014.

The legal and administrative information on page one forms part of this report.

- **Governing Document**

The company is a charitable company limited by guarantee, incorporated on 16 May 2005 and governed by its memorandum and articles of association. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

The company is managed by a board of directors who are trustees for the purposes of charity law. The directors who served during the period are detailed above.

- **Recruitment and Appointment of Trustees**

Directors are appointed in accordance with the memorandum and articles of association.

- **Trustee Induction and Training**

Directors on appointment are given an induction session by various members of the board and senior management.

Directors' training is ongoing with consultants used to give regular updates.

- **Risk Management**

The directors implemented a risk management strategy which monitors and assesses the major risks to which they are exposed. This comprised an annual review of the risks which the company may face, the establishment of the systems and procedures to mitigate those identified in the risk assessment and, the implementation of procedures designed to minimise any potential impact on the company should any of these risks materialise.

**Objectives and Activities**

To enable people to meet across divides which can inhibit building of community including; transition from primary to secondary schooling, integration of refugees and asylum seekers, black and minority ethnics and indigenous local people.

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**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017**

**Achievements and Performance**

The Board of Bridging the Gap, in reporting on the year to March 2017, would like to note its appreciation of the many people who have enabled the work and contributed to the spirit in which it has been achieved. This extends from the gifted and dedicated staff team through a large number of volunteers to the participants across a wide range of activities, programmes and events.

It is no exaggeration to say that the experience of those who participate shapes what we do. It was listening to a local man, whose benefits had previously been sanctioned, and who told us that hunger and loneliness was worse at night time, that inspired the decision to begin a series of monthly community meals for people in the G5 area, under the title "Come Dine With Us". This has allowed us both to extend the provision of free meals and to welcome more people into what we hope is an increasingly inclusive community of relationship through what we do.

In our work with young people, we have also extended, providing one to one support for some S1 children in Shawlands Academy who might otherwise not attract the attention that is often reserved for the highest, or poorest, achievers.

The High Rise Bakers continue to develop, and have been selling high quality bread and pastries, including at the developing Gorbals Market.

The existing work of Bridging the Gap, in community inclusion, with young people, and in developing families, has continued throughout the year, with consistent participation in, for example, the Big Thursday events, and hundreds of young people working together in the peer tutoring programme. Once again the annual awards ceremony at Hampden Park was attended by around five hundred young people and their families. We have also worked in partnership through the local Third Sector Forum and as part of the wider partnership developing the Thriving Places initiative in Gorbals.

During the course of the year, Dr Pam Green, a volunteer, and Paul Kellas, a local resident, joined the Board of Trustees, which has met regularly to ensure that appropriate governance is maintained at all times, and to monitor the organisation's funding position, which has been sufficient, in an increasingly tough funding environment, to meet the requirements of the current work.

We also wished Paddy Barbour, one of our young people staff team, well as he left to set out on a round the world adventure, and thank him for the great contribution he made to Bridging the Gap.

The Board is acutely aware that many people we are involved with find their circumstances increasingly challenging, and that this is likely to continue to be the case. We hope to be able to go on making a difference by providing the kind of opportunities that enhance people's lives and encourage connection with others. We are, of course, grateful to all who work with us, including a wide range of funding bodies, for helping to make this happen.

Ian Galloway  
on behalf of the Board of Bridging the Gap

**BRIDGING THE GAP (Gorbals Ecumenical Project)**  
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**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

**Financial Review**

Financial Results

The charity generated a net surplus of £28,920 (2016 – Deficit £7,239).

	£
Unrestricted Reserves	10,989
Restricted Reserves	17,931
	<hr/>
	28,920

Principal Funding Sources

The charity was successful in attracting revenue grants from a broad range of funders, the main ones being:

- Scottish Government Equality Unit
- Glasgow City Council – Integrated Grant Fund
- BBC Children in Need
- Scottish Government Safety Unit
- People and Communities
- Fair Food Transformation Fund
- Tudor Trust
- PECF
- Robertson Trust
- Gannochy Trust
- FISCAF
- Spirit Aid
- Big Lottery Young Start

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 whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least 3 months of the expenditure which is currently around £71,000. These reserves are needed to meet the working capital requirements of the charity and the Board is confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. We currently hold £79,058 in general unrestricted reserves. The trustees are therefore satisfied that the level of reserves held at balance date are sufficient to meet this target.

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**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017**

**Plans for Future Periods**

The Board is giving consideration to the capacity of the organisation to focus on the development of a social enterprise approach to some of the core and associated activities.

**Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of the Bridging the Gap (Gorbals Ecumenical Project) for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 for that period. In preparing the 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 charity 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 charity 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 charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

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

Approved by the trustees and signed on their behalf by:



Name: **IAN F GALLOWAY**

Date: 3 August 2017

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF BRIDGING THE GAP (Gorbals Ecumenical Project) FOR THE YEAR ENDED 31 MARCH 2017**

I report on the accounts of the charity for the year ended 31 March 2017, which are set out on pages 7 to 19.

### **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 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 independent examiner's statement**

My examination is 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 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 accounts.

### **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 respects 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 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.

*Wylie + Bisset* ✓

Jenny Simpson BSc Hons FCA DChA  
**Wylie & Bisset LLP**  
168 Bath Street  
Glasgow  
G2 4TP

Date: 3 August 2017



**BRIDGING THE GAP (Gorbals Ecumenical Project)**  
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**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2017**

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £
<b>Income and endowments from:</b>							
Donations and legacies	4	11,759	-	11,759	16,264	4,823	21,087
Charitable activities	5	3,957	296,562	300,519	1,361	253,825	255,186
Investments	6	81	-	81	145	-	145
<b>Total Income</b>		<b>15,797</b>	<b>296,562</b>	<b>312,359</b>	<b>17,770</b>	<b>258,648</b>	<b>276,418</b>
<b>Expenditure on:</b>							
Charitable activities	8	4,808	278,631	283,439	7,713	275,944	283,657
<b>Total Expenditure</b>		<b>4,808</b>	<b>278,631</b>	<b>283,439</b>	<b>7,713</b>	<b>275,944</b>	<b>283,657</b>
<b>Net income/(expenditure)</b>		<b>10,989</b>	<b>17,931</b>	<b>28,920</b>	<b>10,057</b>	<b>(17,296)</b>	<b>(7,239)</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>10,989</b>	<b>17,931</b>	<b>28,920</b>	<b>10,057</b>	<b>(17,296)</b>	<b>(7,239)</b>
<b>Funds reconciliation</b>							
Total Funds brought forward	17	68,069	1,540	69,609	58,012	18,836	76,848
<b>Total Funds carried forward</b>	<b>17</b>	<b>79,058</b>	<b>19,471</b>	<b>98,529</b>	<b>68,069</b>	<b>1,540</b>	<b>69,609</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**BRIDGING THE GAP (Gorbals Ecumenical Project)**  
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**BALANCE SHEET AS AT 31 MARCH 2017**

	Note	Total Funds 2017 £	Prior Year 2016 £
<b>Fixed assets:</b>			
Tangible assets	12	1,336	245
Social Investments	13	100	-
<b>Total Fixed Assets</b>		<b>1,436</b>	<b>245</b>
<b>Current assets:</b>			
Debtors	14	7,607	6,455
Cash at bank and in hand		116,122	102,306
<b>Total Current Assets</b>		<b>123,729</b>	<b>108,761</b>
<b>Liabilities:</b>			
Creditors falling due within one year	15	(26,636)	(39,397)
<b>Net Current assets</b>		<b>97,093</b>	<b>69,364</b>
<b>Net assets</b>		<b>98,529</b>	<b>69,609</b>
<b>The funds of the charity:</b>			
Restricted income funds		19,471	1,540
Unrestricted funds		79,058	68,069
<b>Total charity funds</b>	17	<b>98,529</b>	<b>69,609</b>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company. For the year ended 31 March 2017 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

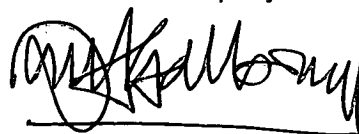
The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the trustees and signed on their behalf by:

Name:

IAN F GILLOUGH

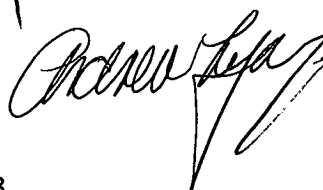
Name:



Date: 3 August 2017

ANDREW LYON

COMPANY NO: SC284862



**BRIDGING THE GAP (Gorbals Ecumenical Project)**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017**

**1. Accounting Policies**

**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 17.

**(c) Income recognition**

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. 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.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met (see note 16).

**BRIDGING THE GAP (Gorbals Ecumenical Project)**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017**

**1. Accounting Policies (continued)**

**(d) Expenditure recognition**

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 reliably.

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. For more information on this attribution refer to note (g) below.

- Expenditure on charitable activities includes expenditure undertaken to further the purposes of the charity and their associated support costs;

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

**(e) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been allocated based on usage to each of the charitable activities. The allocation of support and governance costs is analysed in note 7.

**(g) Tangible fixed assets and depreciation**

All assets costing more than £100 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Fixtures, Fittings and Equipment	25% Straight Line
Furniture	25% Straight Line
Land is not depreciated	

**(h) Social Investments – Programme Related Investments**

Investments comprise shares in unlisted investments and are held at cost, less impairment. The fair value of the asset cannot be measured reliably without undue cost or effort.

**BRIDGING THE GAP (Gorbals Ecumenical Project)**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017**

**1. Accounting Policies (continued)**

**(i) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(j) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**(k) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**(l) Pensions**

Bridging the Gap paid contributions into employee's personal pension plans in the prior year and for part of the current financial year. During 2016, the charity set up a scheme with People's Pension to comply with auto-enrolment. Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and charged to the charitable activities of the charity

The money purchase plan is managed by the Peoples Pension and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension.

The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

**2. Legal status of the Charity**

The charity is a registered Scottish charity and is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

**3. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2016: £nil). No travel expenses were paid to any trustee (2016: none) in the year (2016: £nil). Travel expenses of £152 (2016: £173) were waived by 10 (2016: 9) trustees during the year.

One donation of £160 (2016: nil) was given to the charity by one trustee (2016: nil) during the year.

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2016: none).

**BRIDGING THE GAP (Gorbals Ecumenical Project)**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017**

**4. Income from donations and legacies**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Destitution donations	6,482	-
Other donations	5,277	16,387
Petcha Kucha Headroom Fund	-	4,700
	<u>11,759</u>	<u>21,087</u>

**5. Income from charitable activities**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Developing Young People</b>		
Glasgow City Council – Integrated Grant Fund	30,000	30,000
Community Safety Unit – Scottish Government	40,564	52,690
Foundation Scotland	-	2,129
Gannochy Trust	10,000	-
Youth Scotland	2,000	-
BIG Young Start	12,970	-
The Rank Foundation	2,571	-
Robertson Trust	15,000	-
Moffat Trust	-	10,000
<b>Developing Community Inclusion</b>		
Equality Unit	17,500	70,000
Anchor Foundation	-	4,000
Tackling Poverty Together	42	3,127
People and Communities	17,205	17,205
South Side Area Committee	4,050	4,000
High Rise Bakers	3,956	1,361
Spirit Aid – Foundation Scotland	8,592	-
FISCAF	5,000	-
Seed Bed	5,000	-
PECF	48,059	-
Fair Food Transformation Fund	10,614	-
Tudor Trust	10,000	-
<b>Developing Families</b>		
BBC Children in Need	57,396	55,674
	<u>300,519</u>	<u>255,186</u>

**6. Investment income**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Interest on cash deposits	81	145
	<u>81</u>	<u>145</u>

**BRIDGING THE GAP (Gorbals Ecumenical Project)**  
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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017**

**7. Allocation of governance and support costs**

<b>Governance costs:</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Independent Examiner's remuneration	1,990	2,610
Other governance costs	13	140
Costs of meetings	131	151
	<u>2,134</u>	<u>2,901</u>

**Breakdown of governance and support costs by activity**

	<b>Support Costs</b>	<b>Governance</b>	<b>2017</b>	<b>2016</b>
			<b>£</b>	<b>£</b>
Developing Young People	1,855	711	2,566	3,435
Developing Community Inclusion	1,855	711	2,566	3,435
Developing Families	1,856	712	2,568	3,435
<b>Total allocated</b>	<u>5,566</u>	<u>2,134</u>	<u>7,700</u>	<u>10,305</u>

Sundry and other costs of £5,509 have been allocated over charitable activities based on usage.

**8. Analysis of expenditure on charitable activities**

	<b>Developing Young People</b>	<b>Developing Community Inclusion</b>	<b>Developing Families</b>	<b>2017 Total</b>	<b>2016 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	81,172	72,412	38,472	192,056	194,850
Project costs	17,888	47,625	18,170	83,683	78,502
Governance costs (note 7)	711	711	712	2,134	2,901
Support costs (note 7)	1,855	1,855	1,856	5,566	7,404
	<u>101,626</u>	<u>122,603</u>	<u>59,210</u>	<u>283,439</u>	<u>283,657</u>

**9. Analysis of staff costs and remuneration of key management personnel**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Salaries and wages	170,900	170,689
Social security costs	12,612	12,803
Employer contributions to defined contribution schemes	4,397	1,630
<b>Total staff costs</b>	<u>187,909</u>	<u>185,122</u>
<b>Key Management Personnel</b>	<u>36,844</u>	<u>35,034</u>

The charity made £4,397 of contributions to personal and charity pension schemes during the year (2016: £1,630). For more information about the pension contributions refer to note 1(I).

No employees had employee benefits in excess of £60,000 (2016: Nil).

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017**

**9. Analysis of staff costs and remuneration of key management personnel (continued)**

	<b>2017</b>	<b>2016</b>
	<b>No.</b>	<b>No.</b>
The average weekly number of persons, by headcount, employed by the charity during the year was:	10	10

**10. Net income/(expenditure) for the year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation	245	900
Independent Examiners Fees	1,990	2,016
Accountancy	-	594

**11. Government Grants**

Income from government grants comprises:

- Scottish Government Equality Unit: £17,500 (2016: £70,000) to support the increase of community inclusion, with particular reference to those of Ethnic Minority origin, refugee, asylum, minority faiths and adult learning difficulties by funding both project expenses and running costs. The grant was fully spent during the year.
- Glasgow City Council - Integrated Grant Fund contribution towards salary and running costs. The grant of £30,000 (2016: £30,000) was fully spent during the year.
- Scottish Government's Community Safety Unit: supports the anti-sectarian work by funding posts and project costs. Transfers represent the management fee element of running and contributing towards the project. The grant of £40,564 (2016: £52,690) was fully spent during the year.
- Glasgow City Council - South Side Area Committee funding is for running the charities residential trip. The grant of £4,050 (2016: £5,000) was fully spent during the year.
- Scottish Government People and Communities funding is for the charities bread making project. The grant of £17,205 (2016: nil) was fully spent during the year.
- BIG Young Start funding of £12,970 (2016: £nil) goes towards the delivery of the charity's school transitions project, which offers a range of youth volunteering opportunities based around a transition and mentoring programme.



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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017**

**12. Tangible Fixed Assets**

	<b>Equipment £</b>	<b>Furniture £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 April 2016	16,265	2,904	19,169
Additions	1,394	-	1,394
Disposals	-	-	-
At 31 March 2017	<u>17,659</u>	<u>2,904</u>	<u>20,563</u>
<b>Depreciation</b>			
At 1 April 2016	16,020	2,904	18,924
Charge for the year	303	-	303
Eliminated on disposals	-	-	-
At 31 March 2017	<u>16,323</u>	<u>2,904</u>	<u>19,227</u>
<b>Net book value</b>			
At 31 March 2016	<u>1,336</u>	<u>-</u>	<u>1,336</u>
At 31 March 2017	<u>-</u>	<u>-</u>	<u>-</u>

**13. Social Investments – Programme Related Investment**

Investments comprise of 100 shares at £1 each in Bread for Good Community Benefit Society Limited purchased during the year.

**14. Debtors**

	<b>2017 £</b>	<b>2016 £</b>
Trade debtors	52	-
Other debtors	7,209	3,026
Prepayments and accrued income	346	3,429
	<u>7,607</u>	<u>6,455</u>

**15. Creditors: amounts falling due within one year**

	<b>2017 £</b>	<b>2016 £</b>
Trade creditors	9,140	3,856
Other creditors and accruals	2,370	4,541
Deferred income (Note 16)	12,500	31,000
Pension Payments	2,626	-
	<u>26,636</u>	<u>39,397</u>

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017**

**16. Deferred income**

	2017 £	2016 £
Balance as at 1 April 2016	31,000	16,129
Amount released to income earned from charitable activities	(31,000)	(16,129)
Amount deferred in year	12,500	31,000
Balance as at 31 March 2017	<u>12,500</u>	<u>31,000</u>

Deferred income comprises 2017/18 income received in advance.

**17. Analysis of charitable funds**

	Analysis of Fund movements 2016	Balance b/fwd £	Income £	Expenditure £	Trans fers £	Fund c/fwd £
	<b>Unrestricted funds</b>					
	Fixed Assets	1,145	-	900	-	245
	<b>Total designated funds</b>	1,145	-	900	-	245
	General funds	56,867	17,770	6,813	-	67,824
	<b>Total unrestricted funds</b>	58,012	17,770	7,713	-	68,069
	<b>Restricted fund</b>					
1	2014 Communities	600	-	600	-	-
2	Garfield Weston	10,000	-	10,000	-	-
3	Lloyds TSB – Henry Duncan	4,500	-	4,500	-	-
4	Gordon Fraser Trust	1,000	-	1,000	-	-
5	James T Howat Trust	250	-	250	-	-
6	Awards for All	1,422	-	1,422	-	-
7	Foundation Scotland	1,064	2,129	3,193	-	-
8	Equality Unit	-	70,050	70,050	-	-
9	Glasgow City Council – Integrated Grand Fund	-	30,000	30,000	-	-
10	BBC Children in Need	-	55,674	55,674	-	-
11	Community Safety Unit	-	52,690	52,690	-	-
12	Southeast Integration Network	-	5,000	5,000	-	-
13	Moffat Trust	-	10,000	10,000	-	-
14	Anchor Foundation	-	4,000	4,000	-	-
15	South Side Area Committee	-	4,000	4,000	-	-
16	People and Communities	-	17,205	17,205	-	-
17	Tackling Poverty Together	-	3,200	1,660	-	1,540
18	Pecha Kucha	-	4,700	4,700	-	-
	<b>Total restricted funds</b>	18,836	258,648	275,944	-	1,540
	<b>TOTAL FUNDS</b>	76,848	276,418	283,657	-	69,609

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017**

**17. Analysis of charitable funds (continued)**

	<b>Analysis of Fund movements 2017</b>	<b>Balance b/fwd £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Fund c/fwd £</b>
<b>Unrestricted funds</b>						
	Fixed Assets	245	-	303	1,394	1,336
	High Rise Bakers	-	3,956	105	-	3,851
	<b>Total designated funds</b>	245	3,956	408	1,394	5,187
	General funds	67,824	11,841	4,400	(1,394)	73,871
	<b>Total unrestricted funds</b>	68,069	15,797	4,808	-	79,058
<b>Restricted fund</b>						
<b>8</b>	Equality Unit	-	17,500	17,500	-	-
<b>9</b>	Glasgow City Council – Integrated Grant Fund	-	30,000	30,000	-	-
<b>10</b>	BBC Children in Need	-	57,396	57,396	-	-
<b>11</b>	Community Safety Unit	-	40,564	40,564	-	-
<b>15</b>	South Side Area Committee	-	4,050	4,050	-	-
<b>16</b>	People and Communities	-	17,205	17,205	-	-
<b>17</b>	Tackling Poverty Together	1,540	42	1,582	-	-
<b>19</b>	FISCAF	-	5,000	5,000	-	-
<b>20</b>	Spirit Aid – Foundation Scotland	-	8,592	8,592	-	-
<b>21</b>	Fair Food Transformation Fund	-	10,613	10,613	-	-
<b>22</b>	Tudor Trust	-	10,000	10,000	-	-
<b>23</b>	Seed Bed	-	5,000	-	-	5,000
<b>24</b>	PECF	-	48,059	47,159	-	900
<b>25</b>	BIG Young Start	-	12,970	12,970	-	-
<b>26</b>	Robertson Trust	-	15,000	15,000	-	-
<b>27</b>	Gannochy Trust	-	10,000	-	-	10,000
<b>28</b>	Youth Scotland	-	2,000	1,000	-	1,000
<b>29</b>	Individual donations	-	2,571	-	-	2,571
	<b>Total restricted funds</b>	1,540	296,562	278,631	-	19,471
	<b>TOTAL FUNDS</b>	69,609	312,359	283,439	-	98,529

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

The Trustees have created the following designated funds:

Fixed Assets – represents the value of the charity's unrestricted funds that are tied up in fixed assets.

High Rise Bakers – helps towards the funding of the charity's enterprise – "The High Rise Bakers" – which allows participants to produce and sell artisan bread.

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017**

**17. Analysis of charitable funds (continued)**

b) Restricted funds comprise:

- 1 2014 Communities funding is from the Big Lottery and for use on various aspects of the communities work.
- 2 Garfield Weston funding towards the School Transition Programme.
- 3 Lloyds TSB Henry Duncan Awards funding towards salary costs of a Development Worker to deliver weekly International Big Thursday Drop-in.
- 4 Gordon Fraser Charitable Trust funding towards the Schools Transition work.
- 5 James T Howat Charitable Trust funding towards volunteer training.
- 6 Awards for All supports the destitution cupboard.
- 7 Foundation Scotland funding towards running issue based workshops to assist towards developing young people.
- 8 Scottish Government Equality Unit supports the increase of community inclusion, with particular reference to those of Ethnic Minority origin, refugee, asylum, minority faiths and adult learning difficulties by funding both project expenses and running costs.
- 9 Glasgow City Council - Integrated Grant Fund contribution towards salary and running costs.
- 10 BBC Children in Need part funds both the coordinator and project workers post and certain project expenses.
- 11 Scottish Government's Community Safety Unit supports the anti-sectarian work by funding posts and project costs. Transfers represent the management fee element of running and contributing towards the project.
- 12 Southeast Integration Network supports the anti-sectarian work in North Ireland.
- 13 Moffat Trust funding is for the schools transition project.
- 14 Anchor Foundation funding is for running the drop in, the understanding project and for two specified events.
- 15 South Side Area Committee funding is for running the charities residential trip.
- 16 People and Communities funding is for the charities bread making project.
- 17 Tackling Poverty Together funding is for the charities tackling poverty project.
- 18 Pecha Kucha funding is for training and Pecha Kucha event.
- 19 FISCAF supports the charity's Ecumenical project and funds the director's salary to support and develop the charity's drop in baby and toddler activities.
- 20 Spirit Aid – Foundation Scotland supports the increase of community inclusion with the aim to overcome isolation.
- 21 Fair Food Transformation Fund supports the charity's extension of community provision, including monthly 'Come Dine with Me' community meals, weekly community drop ins, a breakfast club and junior education sessions, and a social enterprise – The High Rise Bakers'.
- 22 Tudor Trust funding is towards the salary, IT and running costs for the Community Cohesion project.
- 23 Seed Bed – funding received by way of contribution toward salary costs.
- 24 PECF supports the tackling of poverty and the promotion of social inclusion.
- 25 BIG Young Start funding goes towards the delivery of the charity's school transitions project, which offers a range of youth volunteering opportunities based around a transition and mentoring programme.
- 26 Robertson Trust funding is towards the running costs of the charity's Developing Young People programme.

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017**

- 27** Gannochy Trust funding is for the salary costs of the full-time project worker of the charity's school transition programme, working with 14 primary and 2 secondary schools in the south side of Glasgow.
- 28** Youth Scotland – a contribution toward the cost of the Corrymeela trip for young people.
- 29** Individual donations are donations from school pupils towards the charity's residential trip to Northern Ireland.

**18. Net assets over funds**

<b>2016</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2016 £</b>
Fixed assets	245	-	245
Debtors	6,455	-	6,455
Cash	100,766	1,540	102,306
Creditors	(39,397)	-	(39,397)
	<u>68,069</u>	<u>1,540</u>	<u>69,609</u>

<b>2017</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2017 £</b>
Fixed assets	1,436	-	1,436
Debtors	7,607	-	7,607
Cash	92,800	19,471	116,122
Creditors due within one year	(26,636)	-	(26,636)
	<u>79,058</u>	<u>19,471</u>	<u>98,529</u>