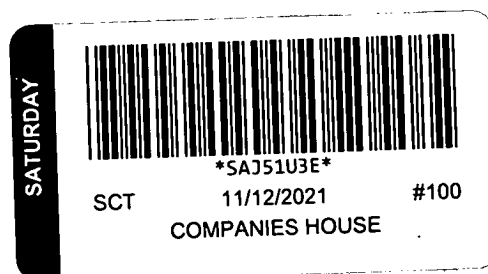


REGISTERED COMPANY NUMBER: SC291462 (Scotland)
REGISTERED CHARITY NUMBER: SC049135

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2021
for
Community InfoSource**



Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB



**Contents of the Financial Statements
for the Year Ended 31 March 2021**

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Community InfoSource

Reference and Administrative Details for the Year Ended 31 March 2021

TRUSTEES

A Zada (Chair)
D F Sim (Deputy Chair)
A S Bisiriyu (Secretary)
M Ndlovu (Treasurer) (appointed 28.4.21)
E Dudley (Minute Secretary)
A W Chidavayenzi
O Ndoti (appointed 12.8.20)
W Dallas (appointed 14.7.21)
S Arthur (resigned 23.9.20) (appointed 17.11.21)
H Koubakouenda (resigned 16.12.20)
A M Davis (resigned 16.12.20)

REGISTERED OFFICE

The Albany Centre
44 Ashley Street
Glasgow
G3 6DS

REGISTERED COMPANY NUMBER

SC291462 (Scotland)

REGISTERED CHARITY NUMBER

SC049135

INDEPENDENT EXAMINER

Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

BANKERS

Unity Trust Bank plc
Four Brindleyplace
Birmingham, B1 2JB

Community InfoSource

Report of the Trustees for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company's objects are:

- the relief of poverty;
- the advancement of education;
- the advancement of physical and mental health;
- the advancement of citizenship and community development;
- the advancement of the arts, heritage and culture;
- the advancement of human rights;
- the promotion of racial and religious harmony;
- the promotion of equality and diversity; and
- the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage through a range of activities primarily (but not exclusively) focussed on minority ethnic, migrant and refugee communities, including (but not limited to) survivors of abuse, persecution and torture.

ACHIEVEMENT AND PERFORMANCE

Community InfoSource and Our Clients

In the financial year from April 2020 to March 2021, CIS worked directly with a total of over 450 clients from 27 different countries of origin and involved 46 volunteers, 80+% coming from a refugee background.

1. Challenging Violence Against Women held 15 workshops with 144 men participating and worked with 40 others for general one-to-one support, mainly for those from non-English speaking countries.

2. Women & Asylum Seeker Housing project worked with 196 asylum seekers, helping them with 374 repair and other issues during this period, with a large proportion of these individuals being members of families, so our support helped many more adults and children, to live a better quality of life. This included a Befriending initiative which has now evolved in the Wellbeing project during the Covid period.

3. Our Covid-response support services, now the Wellbeing project, supported asylum seekers who were struggling with access to food/basic essentials, were digitally excluded from online services and needed social and wellbeing support to reduce their isolation. Over the year, the project has distributed 350 £70 vouchers for clothing particularly, 300 smartphones and 10 chromebooks, whilst also organising 27 social and outdoor activities/events which have had 191 participants (by 64 asylum seekers) and running ESOL classes twice a week from January 2021.

There has been a continuous increase in demand for our services as we have become more known and appreciated in the city and during the pandemic when many asylum seekers were unsuitably housed in crowded hotels and a mother and baby unit. Asylum seekers make up 65% of our clients and 100% of our W-ASH service users, all of whom are affected by severe and complex trauma and most of whom need language support.

Additionally, CIS provides some services for other organisations. We supported Refugees for Justice while they fundraised for and set up their ongoing initiative for a Citizens' Inquiry into the Park Inn tragedy in June 2020. On-going support is in place for Scottish Asylum Seeker Residents' Association (SASRA) and we provided hosting services for Zagros, the Kurdish cultural association in Scotland.

Community InfoSource

Report of the Trustees for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

Community InfoSource and Staff

Community InfoSource tries to put its policies into action. We work towards employing people from the backgrounds of the people we provide support for, and try to have as diverse a group as possible. Being able to provide a welcoming atmosphere is important to us and having staff members with different language skills helps this.

From April 2020 to March 2021 CIS employed 13 members of staff, with three being full time:

3 out of 13 were women

5 out of 13 were from a refugee background

6 out of 13 were from a black or minority ethnic background

11 additional languages were spoken by members of staff, plus English

Community InfoSource and Funders

From April 2020 to March 2021 we were funded by the following organisations, to which we owe thanks. We could not provide the services we do without their support.

The National Lottery

Henry Smith Charity

The Scottish Government, Covid Response

The Scottish Government, Equally Safe

The Scottish Government, Promoting Equality & Cohesion

The Scottish Government through the Humanitarian Project

Impact Funding Partners, Volunteer Support

Allen Lane Foundation

The Robertson Trust

Corra Foundation, Shift the Power and Communities Recovery fund

Crisis UK

Scottish Refugee Council

Foundation Scotland, Response, Recovery & Resilience fund

Migration Exchange, Respond and Adapt fund

Community InfoSource's Partners

From April 2020 to March 2021 Community InfoSource worked in partnerships of different types and had arrangements with various organisations.

Challenging Violence Against Women - working with men:

Freedom from Torture (Healing Neighbourhood Program), with the Jimmy Johnston Academy, Police Scotland and the Scottish Football Association.

Maryhill Integration Network

North Glasgow Integration Network

Saheliya, through its Glasgow base

Women's Centre (in Maryhill)

Women's Support Project

Social Work in Glasgow occasionally makes referrals

Women & Asylum Seeker Housing project:

We received referrals from and referred people to the following organisations:

British Red Cross, Refugee section (who referred the largest number of asylum seekers), City Mission, Saheliya, Carr Gomm, Health Visitors, Unity, Shelter, Freedom From Torture, Social Workers, TARA, Central and West Integration Network and the Nazarene Church

Community InfoSource

Report of the Trustees for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

Community InfoSource's Partners

The Roof Coalition (formerly Stop Lock Change Evictions Coalition): CIS is a member of this coalition, which last year successfully campaigned against lock change evictions of 330 asylum seekers by Serco and has continued during this year to campaign for improved housing for asylum seekers and refugees. Unusually this involves lawyers and community organisations working together.

<https://www.scottishrefugeecouncil.org.uk/working-for-change/campaigns-appeals/stoplockchangeevictions/>

Scottish Asylum Seeker Residents' Association: set up by CIS in 2009, still providing capacity building support to help them directly represent asylum seeking residents. They now have quarterly meetings with the Home Office and the accommodation provider following representations they made to their MP. They are our key partner in the W-ASH Project.

Humanitarian Project: W-ASH worked with the Scottish Refugee Council and two other organisations in the Humanitarian Project, funded by Scottish Government to prevent asylum seeker evictions by Serco.

Refugees for Justice: CIS has hosted RfJ as they develop their work to seek justice for asylum seekers who have been inhumanely treated, accountability from agencies providing services and to improve conditions. They have also referred asylum seekers to W-ASH.

FINANCIAL REVIEW

Financial position

The charity generated a net surplus of £18,149 for the year ended 31 March 2021 (2020: £9,117).

At the balance sheet date total reserves stood at £27,266 (2020: £9,117) with £19,337 of these being unrestricted general reserves (2020: £187), £5,574 being tied up in designated funds (2020: £nil) and £2,355 being restricted reserves (2020: £8,930).

Reserves policy

It is the intention of the trustees to maintain 15% of the charity's annual turnover in unrestricted reserves as this is best practise for charities. Based on the turnover for the year to 31 March 2021 this would equate to £43,450.

At 31 March 2021, unrestricted free reserves stood at £19,337. The trustees are aware that the reserves policy is not currently being met but acknowledge that CIS only became a charity in March 2019 and that although the charity's income has increased since last year, the increase is mainly due to grant income - therefore their reserves / surpluses are low as a percentage of their turnover.

While all of the grant funding and most of the individual donations are restricted, some individual donations have not been. They plan to begin contributing annually to the reserves as an ongoing objective.

COVID-19

The pandemic has had a huge influence on our work and services during the period April 2020 - March 2021. All of the CIS staff have been largely working from home, with some limited resumption of one to one meetings with service users when restrictions have allowed. Office equipment was supplied to staff and directors who required items to be able to carry on their tasks. We have had to adapt our methods of working, in line with the changing guidance from the Scottish Government over the year. Most meetings have been conducted digitally and communications are largely by telephone or by email, with clients and colleagues. The Albany Centre where our office is based has been completely closed for the whole period April 2020 - March 2021 but we have done some face to face outreach to asylum seekers who were moved to and housed in hotels and in the mother and baby unit in particular, during this year.

Community InfoSource

Report of the Trustees for the Year Ended 31 March 2021

COVID-19

CIS has responded to the new increased needs and the restricted access to other support services for many among of our service users during lockdown and after. We have been successful in applying for and accessing funding for additional services to provide help for the needs of our existing clients and to new ones, because we are able to evidence the positive grassroots work which we do on an on-going basis. As a result we evolved a new project, the Wellbeing Project, to meet the needs identified during lockdown, initially liaising with foodbanks to ensure access to food, providing smart phones and vouchers to enable online access to advice and services and developing outdoor social and wellbeing activities to improve health and reduce isolation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

Community InfoSource was first registered as a Community Interest Company, in June 2006.

We changed our status and become a Charity as well as a Limited Company. The charitable status was awarded by OSCR in March 2019 and is governed by a Memorandum and Articles of Association.

Company no. SC291462

Charity no. SC049135

Trustees are recruited by invitation of other trustees, based on the needs of the Board and the skills of the person.

Potential trustees are briefed about the charity, then attend a Board meeting as an observer, and will be invited to join the Board by mutual agreement.

All new Board members have induction training into roles and responsibilities. Education is provided in-house and external training is encouraged.

The Board meets six weekly, or more frequently if required.

There are nine Trustees from a diverse range of origins and with varied skills:

5 out of 9 are women 55%

6 out of 9 are from a refugee background 66%

7 out of 9 are from black and minority ethnic background 77%

7 countries of origin are represented on the Board*

*England; Kurdistan, Iraq; Nigeria; Pakistan; Scotland; Zambia; Zimbabwe

Risk Management

Our key services are the Challenging Violence Against Women (VAW) (working with men) project and the Women & Asylum Seeker Housing (W-ASH) project, with the new Wellbeing Project evolving from services we set up from April 2020 in response to the increasing needs of our service users during the Covid pandemic which hit Scotland in March 2020. The projects are all concerned with maximising safety and well-being of vulnerable people who face barriers to accessing services and accessing their rights, and with risk removal and reduction.

The greatest risks continue to be:

- risk to service users of destitution and homelessness
- risk of the deterioration of service users' mental well-being
- risk to staff and service users' health and safety during Covid
- risk to service users' children
- loss of funding and resulting loss of key staff and of services

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk Management

We have seen all these risks increase during the last year as our wider reach has identified additional people who are at risk or may be at risk due to the heightened challenges asylum seekers and refugees have faced during the pandemic, including for many who were housed unsuitably in crowded hotels in Glasgow for many months. To manage these risks, the Board conducts a rolling programme of reviews and strategies, systems and procedures which are overseen by the volunteer CEO / CIS Director. A comprehensive risk assessment is carried out based on our Health and Safety Policy, with a formal annual review. This process is greatly aided by having a diverse Board of Directors with a broad skills base including lived experience and first-hand knowledge of the issues our service users face.

In the case of risk to service users and their families this is because:

- desperation due to lack of access to justice and basic human rights, especially due to the labyrinthine and slow asylum system
- increasing severity and complexity of service users' asylum cases
- poor quality or inappropriate housing located in remote areas of the city
- lack of English language skills, especially in new arrivals to the UK
- lack of integration into communities
- fear of destitution and homelessness
- gaps in mainstream knowledge and about services continue to be significant barriers to effective risk identification or mitigation
- service users often have severe and complex trauma and are often unable to be proactive in making decisions to keep themselves or their children safe from domestic abuse and abusive cultural practises
- the impact of trauma on parenting, different cultural expectations of parenting, and mothers finding it difficult to bond with children conceived as a result of sexual violence or in an abusive relationship all compromise good or appropriate parenting
- the increasing isolation and reduction in service access due to the challenge of many services going online during Covid, and likely for some of them to stay this way in the longer term, due to digital exclusion and increasing costs

In response to this we:

- continue to train and support our front-line staff so that risks are identified as early as possible and responded to effectively (which also motivates paid staff and volunteers towards the concept of a shared future as well as building career pathways)
- work closely with lawyers, housing providers, and many other agencies and professionals to ensure the best possible outcomes for our service users and their children
- provide services in a broader range of first languages to ensure that we can reach those most in need of our help
- provide advice and support in various languages to new refugees
- work towards providing an information App for new people to Glasgow
- provide a befriending "buddy" service to those at threat of eviction and other asylum seekers in need
- provide digital equipment/smart phones, training and vouchers to enable improved access to online services
- provide social and wellbeing activities to reduce isolation

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk Management

A key risk to the organisation has been the lack of a paid lead member of staff / CEO, on the 8 November 2021 CIS appointed a paid CEO. This role was carried out by Sheila Arthur, a CIS Director, in a voluntary capacity, until 30 November 2021, when Sheila stood down as Manager. To remove this risk and to maximise CIS's sustainability we have:

- continued to apply for funding to employ a CEO for three years in the first instance, who will among other roles, continue to build CIS's financial sustainability
- developing individual donations
- restructuring the organisation so that we are playing to our key strengths, even more than before
- building on service users' and other people's skills and experience to increase our capacity through supported volunteering opportunities
- working in partnership with a wide range of other voluntary sector and mainstream agencies to ensure best possible outcomes for our service users
- attending networks and forums to share our unique information so that policy makers and mainstream service providers are more aware of our service users' issues and more able to deliver inclusive services for an increasingly diverse Scotland.

CIS faces additional problems in achieving full-cost recovery because funders do not always understand that our services are especially resource intensive due to our service users needs:

- having severe and complex trauma means services are needed for a protracted length of time
- not having English as their first language means services have to be innovative and in an increasingly wide range of first languages
- have high levels of illiteracy (in any language)
- being unaware of their rights
- not understanding their legal responsibilities e.g. keeping their children, especially their daughters safe from harm
- are disproportionately affected by changes in government policy e.g. the creation of a 'hostile environment for immigration' or Universal Credit - both of which have vastly increased the demand for CIS's services

In order to reach our services users and to provide effective services we are reliant on employing staff with appropriate cultural knowledge and language skills. As a result most of our staff come from affected communities and may be new to CIS's social justice, equalities, and human rights ethos, and may be new to the work-place. To ensure 'buy-in' to our values we need to recruit rigorously, deliver specially developed training programmes, and provide more on-the-job and CPD training than the majority of employers. This is all resource intensive.

We need to provide information to potential funders and stakeholders on the impact that our services and our employment has in order to persuade them of the need to fund services which are more expensive. Part of this is calculating cost benefit analysis of what we do.

Key management remuneration

In the opinion of the trustees there is one member of key management, the Manager. No remuneration was received for this role in the year.

Approved by order of the board of trustees on 7 December 2021 and signed on its behalf by:



.....
A Zada - Trustee

**Independent Examiner's Report to the Trustees of
Community InfoSource**

I report on the accounts for the year ended 31 March 2021 set out on pages nine to seventeen.

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

Basis of the independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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



David Nicholls FCCA
Fellow, Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: 7 December 2021

Community InfoSource

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

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	30,080	250,508	280,588	225,953
Other trading activities	3	5,077	-	5,077	10,000
Other income	4	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>3,000</u>
Total		39,157	250,508	289,665	238,953
 EXPENDITURE ON					
Charitable activities	5				
Supporting marginalised groups		<u>44,029</u>	<u>227,487</u>	<u>271,516</u>	<u>229,836</u>
NET INCOME/(EXPENDITURE)		(4,872)	23,021	18,149	9,117
Transfers between funds	13	<u>29,596</u>	<u>(29,596)</u>	<u>-</u>	<u>-</u>
Net movement in funds		24,724	(6,575)	18,149	9,117
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>187</u>	<u>8,930</u>	<u>9,117</u>	<u>-</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>24,911</u></u>	<u><u>2,355</u></u>	<u><u>27,266</u></u>	<u><u>9,117</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Community InfoSource**Balance Sheet
31 March 2021**

	Notes	2021 £	2020 £
CURRENT ASSETS			
Debtors	10	-	3,774
Cash at bank and in hand		<u>309,778</u>	<u>95,819</u>
		309,778	99,593
CREDITORS			
Amounts falling due within one year	11	(282,512)	(90,476)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>27,266</u>	<u>9,117</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>27,266</u>	<u>9,117</u>
NET ASSETS		<u>27,266</u>	<u>9,117</u>
FUNDS	13		
Unrestricted funds:			
General fund		19,337	187
CIS Restricted Funds		<u>5,574</u>	<u>-</u>
		24,911	187
Restricted funds		<u>2,355</u>	<u>8,930</u>
TOTAL FUNDS		<u>27,266</u>	<u>9,117</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

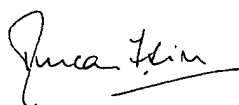
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 7 December 2021 and were signed on its behalf by:



.....
D F Sim - Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

Community InfoSource is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

Community InfoSource

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

2. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations	11,477	3,844
Grants	269,111	217,290
Donation from Community InfoSource CIC	-	4,819
	<u>280,588</u>	<u>225,953</u>

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

	2021 £	2020 £
Allen Lane Foundation	1,875	5,625
Community Jobs Scotland	-	17,474
Henry Smith	25,200	24,700
Robertson Trust	5,000	-
Scottish Government - Equally Safe	25,000	25,388
Scottish Government - Promoting Equality & Cohesion Fund	10,000	10,259
Scottish Refugee Council	4,714	996
Impact Funding Partners - Volunteer Support Grant	10,000	10,000
Big Lottery - Awards for All	-	9,133
The National Lottery: Violence Against Women - Improving Lives	86,708	83,840
GCC - W-ASH Project	-	21,001
William Grant Foundation	-	5,100
SRC Scottish Government Humanitarian Response	-	3,774
Crisis UK	4,665	-
Corra Foundation - Community Wellbeing Fund	4,000	-
Corra Foundation - Shift the Power Grant	8,376	-
Corra Foundation - Communities Recovery Fund	3,433	-
Foundation Scotland - Communities Respond, Recovery & Resilience	7,981	-
Foundation Scotland - Scottish Refugee Council	2,500	-
Refugee Action - Migration Exchange - Respond and Adapt	30,000	-
North West Women's Group	500	-
Scottish Government: Immediate Priorities Grant 1	21,603	-
Scottish Government: Immediate Priorities Grant 2	17,556	-
	<u>269,111</u>	<u>217,290</u>

3. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Earned Income - Management Fee	5,077	-
Refugee Survival Trust D.A.S.S. Report	-	10,000
	<u>5,077</u>	<u>10,000</u>

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

4. OTHER INCOME

	2021	2020
	£	£
Employer Allowance	<u>4,000</u>	<u>3,000</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)
	£
Supporting marginalised groups	<u>271,516</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	192,003	173,575
Consultancy Fees	24,762	9,641
Childcare	-	179
Food & Sustenance	2,841	1,794
ICT & office costs	15,301	3,019
Interpreters	2,779	2,070
Professional Fees	1,929	1,968
Rent	13,434	12,564
Room Hire	774	1,822
Sundry Project Costs	309	71
Telephone	13,175	3,237
Training	1,415	6,561
Travel Expenses	392	7,102
Accountancy - IE Fee	960	600
Insurance	514	511
Living Well International	-	90
Marketing	-	531
Recruitment	-	715
CIS Celebration Festival	-	1,410
Sundry Core Costs	<u>928</u>	<u>2,376</u>
	<u>271,516</u>	<u>229,836</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

For part of the year, S Arthur, who manages the organisation was also a trustee. No remuneration was received for this role in the year (2020: £1,888 was charged but was donated by S Arthur).

Trustees' expenses

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

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

8. STAFF COSTS

	2021 £	2020 £
Wages and salaries	172,134	160,267
Social security costs	11,624	6,322
Other pension costs	8,245	6,986
	<u>192,003</u>	<u>173,575</u>

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

	2021 <u>10</u>	2020 <u>11</u>
Project Staff		

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	31,524	194,429	225,953
Other trading activities	-	10,000	10,000
Other income	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total	34,524	204,429	238,953
 EXPENDITURE ON			
Charitable activities			
Supporting marginalised groups	59,348	170,488	229,836
NET INCOME/(EXPENDITURE)	(24,824)	33,941	9,117
Transfers between funds	<u>25,011</u>	<u>(25,011)</u>	<u>-</u>
Net movement in funds	<u>187</u>	<u>8,930</u>	<u>9,117</u>
TOTAL FUNDS CARRIED FORWARD	<u>187</u>	<u>8,930</u>	<u>9,117</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	<u>-</u>	<u>3,774</u>

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

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	-	5,924
Social security and other taxes	-	1,186
Other creditors	-	100
Funds held on behalf of third party	130,686	-
Deferred income	119,739	73,968
Accrued expenses	<u>32,087</u>	<u>9,298</u>
	<u>282,512</u>	<u>90,476</u>

Deferred income comprised income received for projects which the charity was not entitled to until the following year.

	2021 £	2020 £
At 1 April	73,968	-
Deferred in year	119,739	73,968
Released in year	<u>(73,968)</u>	<u>-</u>
At 31 March	<u>119,739</u>	<u>73,968</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Current assets	187,684	122,094	309,778	99,593
Current liabilities	<u>(162,773)</u>	<u>(119,739)</u>	<u>(282,512)</u>	<u>(90,476)</u>
	<u>24,911</u>	<u>2,355</u>	<u>27,266</u>	<u>9,117</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2020 Total funds £
Current assets	14,807	84,786	99,593
Current liabilities	<u>(14,620)</u>	<u>(75,856)</u>	<u>(90,476)</u>
	<u>187</u>	<u>8,930</u>	<u>9,117</u>

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

13. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	187	(10,446)	29,596	19,337
CIS Restricted Funds	-	5,574	-	5,574
	187	(4,872)	29,596	24,911
Restricted funds				
Women/Men Asylum Seeker Housing	6,688	1,114	(7,004)	798
Violence Against Women	2,242	21,907	(22,592)	1,557
	8,930	23,021	(29,596)	2,355
TOTAL FUNDS	<u>9,117</u>	<u>18,149</u>	<u>-</u>	<u>27,266</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,583	(44,029)	(10,446)
CIS Restricted Funds	5,574	-	5,574
	39,157	(44,029)	(4,872)
Restricted funds			
Women/Men Asylum Seeker Housing	110,619	(109,505)	1,114
Violence Against Women	139,889	(117,982)	21,907
	250,508	(227,487)	23,021
TOTAL FUNDS	<u>289,665</u>	<u>(271,516)</u>	<u>18,149</u>

Comparatives for movement in funds

	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds			
General fund	(24,824)	25,011	187
Restricted funds			
Women/Men Asylum Seeker Housing	12,941	(6,253)	6,688
Violence Against Women	21,000	(18,758)	2,242
	33,941	(25,011)	8,930
TOTAL FUNDS	<u>9,117</u>	<u>-</u>	<u>9,117</u>

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

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34,524	(59,348)	(24,824)
Restricted funds			
Women/Men Asylum Seeker Housing	71,625	(58,684)	12,941
Violence Against Women	<u>132,804</u>	<u>(111,804)</u>	<u>21,000</u>
	<u>204,429</u>	<u>(170,488)</u>	<u>33,941</u>
TOTAL FUNDS	<u>238,953</u>	<u>(229,836)</u>	<u>9,117</u>

14. RELATED PARTY DISCLOSURES

Other than those listed under Note 7, there were no related party transactions.

15. PURPOSE OF FUNDS

General - The unrestricted, free reserves of the charity.

CIS Restricted Funds - The CIS Board has designated an amount of £5,574 of previously unrestricted funds, as a designated reserve called CIS Restricted Funds, for any key development needs of CIS over the next year.

Women/Men Asylum Seeker Housing - funding to support asylum seekers in Scotland report housing repairs to the asylum accommodation provider and to help follow up with them when repairs are not completed, or have not been done properly.

Violence Against Women - funding to support the Challenging Violence Against Women Project working to tackle issues of gender inequality.