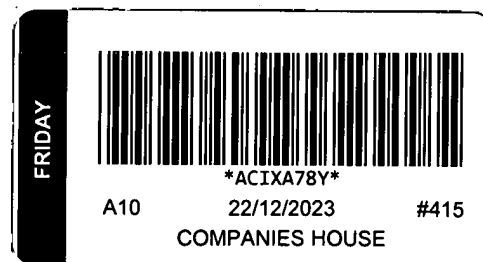


REGISTERED COMPANY NUMBER: SC291462 (Scotland)  
REGISTERED CHARITY NUMBER: SC049135

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2023  
for  
Community InfoSource**



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



## **Community InfoSource**

### **Contents of the Financial Statements for the Year Ended 31 March 2023**

	<b>Page</b>
<b>Reference and Administrative Details</b>	<b>1</b>
<b>Report of the Trustees</b>	<b>2 to 9</b>
<b>Independent Examiner's Report</b>	<b>10</b>
<b>Statement of Financial Activities</b>	<b>11</b>
<b>Balance Sheet</b>	<b>12 to 13</b>
<b>Notes to the Financial Statements</b>	<b>14 to 22</b>

**Community InfoSource**

**Reference and Administrative Details  
for the Year Ended 31 March 2023**

**TRUSTEES**

A Zada (Chair)  
D F Sim (Deputy Chair)  
A S Bisiriyu (Secretary)  
M Ndlovu (Treasurer)  
E Dudley  
O Ndoti  
S R Arthur  
A W Chidavayenzi  
S Ouattara (appointed 15.03.23)  
V Namyalo (appointed 15.03.23)  
A Chibhamu (appointed 19.10.22)  
W Dallas (resigned 15.03.23)

**REGISTERED OFFICE**

The Albany Centre  
44 Ashley Street  
Glasgow  
G3 6DS

**REGISTERED COMPANY  
NUMBER**

SC291462 (Scotland)

**REGISTERED CHARITY NUMBER SC049135**

**INDEPENDENT EXAMINER**

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

**BANKERS**

Unity Trust Bank plc  
Four Brindley Place  
Birmingham, B1 2JB

## **Community InfoSource**

### **Report of the Trustees for the Year Ended 31 March 2023**

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 2023. 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**

This year saw the beginning of real change for Community InfoSource as our first CEO decided to move onto less administrative and paperwork based employment, while continuing to volunteer with CIS as a Wellbeing walk leader. She assisted the Board in the recruitment of a new CEO and stayed to overlap and handover to the new member of staff. This kind of change is very significant for a small organisation and the Board were particularly pleased with the support provided.

During this year we saw the employment of four new staff members (one for a completely new post in administration) and another two decided to move on. We also had a long-standing member of staff who was hospitalised but who has now been able to rejoin us.

In November 2022 we held a vibrant event showcasing the work we do, presenting information from all our projects and celebrating the volunteers who make our activities possible. Well over 100 people attended and enjoyed the company, food and dancing.

In the financial year from April 2022 to March 2023, CIS worked directly with a total of over 1,073 clients from 25 different countries of origin and involved 67+ volunteers, 80+% coming from a refugee background.

1. Challenging Violence Against Women Project (CVAW), The CVAW project works through migrant men with other men in their communities, to prevent violence against women and girls (VAWG). It raises awareness among men of the impact of VAWG (including Female Genital Mutilation) on the health and wellbeing of women and girls; and that Scotland outlaws VAWG and FGM.

Last year, the CVAW team reached 368 men from the community with initial contact; from that number, 194 men attended half-day workshops on Female Genital Mutilation, Coercive control and Honour Based Violence at our offices or other community venues across Glasgow. Workshops highlight the physical and mental health impacts of these practices on women and girls, the law in the UK and Scotland on FGM, women's rights and children's rights and how these practices contravene these laws.

## **Community InfoSource**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **ACHIEVEMENT AND PERFORMANCE**

In addition, 67 men received one-to-one support from the CVAW caseworker on topics such as welfare benefits, housing issues, health and employability support.

2. The Asylum Seeker Housing (ASH) Project, which also has a women-only project, has dedicated caseworkers supporting people seeking asylum living in dispersed Home Office accommodation provided by Mears, with housing, health and travel issues. The team helps people pursue housing repairs and issues which the housing provider has not addressed. They support people in securing improvements to their housing conditions and are able to assist in raising complaints against the housing provider to encourage changes to their methods of working. Last year, the ASH caseworkers escalated and successfully resolved 229 cases of housing improvements or resolution of issues for people seeking asylum. A total of 55 volunteers within this team facilitated two drop-ins a week (one for women only) at our office near the city centre. Caseworkers and volunteers also offered telephone support and delivered 14 outreach sessions at other community organisations around the city.

The Asylum Seeker Housing Project (ASH), supported 130 people in initial accommodation centres in Glasgow, with housing or other issues. The ASH outreach volunteer team helps people seeking asylum who are living in initial hotel accommodation with weekly drop-in sessions. This early contact supports newly arrived asylum seekers in understanding their rights, particularly in relation to asylum and housing, and how to access essential practical services which they often do not know about. This team also offers emergency shopping and clothing vouchers for people new to Glasgow whilst awaiting some financial support, which currently is just £9.58 per person a week if residing in catered initial accommodation.

3. The Wellbeing Project works closely with Community InfoSource's internal projects and with external organisations to improve the mental and physical wellbeing of people seeking asylum and New Scots in the community. Last year, the Wellbeing Project supported 350 people with three main strands that offer support: Outdoor Social activities, Learning opportunities and a bespoke Befriending programme.

The frequent outdoor activities such as walks, tours, and bicycle-led rides provide an opportunity for people suffering from social isolation to meet new people, socialise and learn about their new city with visits to cultural highlights, libraries, food banks, community centres and other services that people can access on their own in the future. Over the last year, we have grown our bank of volunteer walk leaders to 12, all of whom have lived experience of the UK asylum system. They design walks that can offer practical support whilst ensuring a warm and friendly welcome from people with the same community languages. The increased number of female volunteer walk leaders meant we were able to launch women-only walks in July, and one of the Walk Leaders had been a previous beneficiary of the Befriending programme! We partner with other organisations such as Young People's Futures and Outdoors For You to provide free walks in the countryside, otherwise impossible for most of our community members due to transport costs, lack of knowledge and even appropriate clothing. Special funding has allowed us to deliver a series of walks in the summer and even an overnight trip to Aviemore.

Our learning provision has expanded significantly in the past year. We have also grown our bank of volunteer ESOL tutors and increased our face-to-face ESOL provision from 2 to 6 weekly lessons. We also provide digital lessons with data support for learners; this has been particularly useful for people initially housed in Glasgow and then dispersed to locations outwith the city.

## **Community InfoSource**

### **Report of the Trustees for the Year Ended 31 March 2023**

Our Befriending programme supports vulnerable people seeking asylum who are suffering with their mental health; individuals are matched with people with experience of the asylum system and, where possible, the same community language. Befrienders provide one-to-one support with regular calls and social contact. Last year, 8 Befrienders were recruited and matched to clients.

4. The InfoApp project has been further developed, with the aim of having a resource for newly arrived asylum seekers in Glasgow so they can know their rights and access important advice, support and services. A prototype platform for this App has been developed and tested by asylum seekers, and we are working to develop up to date content.

#### **Community InfoSource and Our Clients**

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 in a mother and baby unit. Asylum seekers make up 65% of our clients and 100% of our 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. 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 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 2022 to March 2023 CIS employed 16 members of staff, with five being full time:

- 8 out of 16 were women
- 6 out of 16 were from a refugee background
- 9 out of 16 were from a minority ethnic background
- 8 countries of origin were represented amongst the staff
- 12 additional languages were spoken by members of staff, plus English

## **Community InfoSource**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Community InfoSource and Funders**

From April 2022 to March 2023 we were funded by the following organisations, to which we owe thanks. We could not provide the services we do without their support.

Agnes Hunter Trust  
Befriending Networks  
Foundation Scotland Baillie Gifford Multi Year Awards  
Foundation Scotland The Volant Charitable Trust  
Garfield Weston Foundation  
Global Majority Fund- administered by CRER  
Global Majority Fund- administered by DNIN  
GCVS Wellbeing  
Henry Duncan Grants- Corra Foundation  
Hugh Fraser Foundation  
Henry Smith Charity  
JJ Charitable Trust  
Mental Health Foundation  
People's Postcode Trust  
Scottish Government: Adapt & Thrive  
Scottish Government: Delivering Equally Safe Fund  
Scottish Government: New Scots Refugee Integration Fund  
Scottish Government: Promoting Equality & Cohesion Fund  
The Alan & Babette Sainsbury Charitable Fund  
The National Lottery Community Fund: Improving Lives  
The Robertson Trust  
Truemark Trust  
Tudor Trust

##### **Community InfoSource's Partners**

From April 2022 to March 2023 Community InfoSource worked in partnerships of different types and had arrangements with various organisations.

##### **Challenging Violence Against Women - working with men:**

Some of these partnerships are not active for the meantime, but we retain contact with them.

Freedom from Torture (Healing Neighbourhood Program), with the Jimmy Johnston Academy, Police Scotland and the Scottish Football Association.  
MIN (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 makes occasional referrals  
Queen's Manore Care Home - Edinburgh  
CWIN (Central and West Integration Network)  
Whiteinch Community Centre (Not active)  
Ghanian Community

## **Community InfoSource**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **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 to us), City Mission, Saheliya, Carr Gomm, Health Visitors, Unity, Shelter, Freedom From Torture, Social Workers, TARA, Govan Community Project, Central and West Integration Network, the Nazarene Church, Women's Integration Network, Community Links Workers, GP surgeries and Maslow's Community. Occasionally also Migrant Help and Mears. We have been active members of the Roof Coalition, a network of organisations active in calling for safe and dignified housing for asylum seekers, and the GLADAN Network supporting destitute asylum seekers. We also joined the NACCOM network.

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

##### **Wellbeing project:**

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

British Red Cross, St Rollox Church, Govan Community Project, Scottish Refugee Council, Women's Integration Network, Dennistoun Baptist Church, Maslow's Community, Zagros, Saheliya, Refuweegee, North Glasgow Integration Network, Mandala, Waverly Care, the NHS Link Practitioners network for North and East Glasgow and Outdoors for You. Also recently added in: Woodlands Community Garden, Young People's Futures, North Glasgow Community Food Initiative, The Hidden Gardens, Glasgow Life, Sunny Cycles, Bike For Good, Lambhill Stables and CWIN at Garnethill Multicultural Centre.

We have also partnered with Refuweegee who has provided the venue for our face to face ESOL classes and with Bikes for Refugees, on women only and open cycling group sessions.

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity generated a net surplus of £35,879 for the year ended 31 March 2023 (2022: £122,835).

At 31 March 2023 total reserves stood at £185,980 (2022: £150,101) with £108,587 of these being unrestricted reserves (2022: £68,974), £5,574 being tied up in designated funds (2021: £5,574) and £71,839 being restricted reserves (2022: £75,553).

##### **Reserves policy**

It is the intention of the trustees to maintain running costs of approximately 3 months in unrestricted reserves. Based on the turnover for the year to 31 March 2023 this would equate to £111,232.

At 31 March 2023, unrestricted free reserves stood at £108,567. The trustees are therefore satisfied that this policy is being met. Funds in excess of the reserves policy will be reinvested in the development of the charity.

While the vast majority of the grant funding and most of the individual donations are restricted, some grants have been unrestricted/core and some individual donations were unrestricted. We intend to contribute annually to the reserves as an ongoing objective.

## **Community InfoSource**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **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 eight weekly, or more frequently if required.

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

6 out of 10 are women 60%

7 out of 10 are from a refugee background 70%

8 out of 10 are from a BAME background 80%

8 countries of origin are represented on the Board\*

\*Cote d'Ivoire; England; Kurdistan (Iraq); Nigeria; Scotland; Uganda; Zambia; Zimbabwe

##### **Risk Management**

Our key services are the Challenging Violence Against Women (VAW) (working with men) project, the Women & Asylum Seeker Housing (W-ASH) project, the Wellbeing Project and most recently started, the InfoApp project. 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, wellbeing and safety both during Covid but also as a result of the challenge of the work
- risk to service users' children
- loss of funding and resulting loss of key staff and of services
- increasing costs due to inflation in the economy

## **Community InfoSource**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **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 CIS Volunteer CEO (upto November 2021) and then the newly recruited CEO (from November 2021). 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 those who use our services 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
- the rising costs of living

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

## Community InfoSource

### Report of the Trustees for the Year Ended 31 March 2023

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

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

- continued to apply for funding to continue 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 was one member of key management, the CEO, during the period 1 April 2022 - 31 March 2023 was £45,451 (2022:nil).

20/12/2023

Approved by order of the board of trustees on ..... 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 2023 set out on pages eleven to twenty two.

**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 (as amended). 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 Regulationshave 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  
The Association of Chartered Certified Accountants  
Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

Date: 20 December 2023

**Community InfoSource**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	109,185	329,594	438,779	473,741
Other trading activities	4	1,150	-	1,150	12,382
Other income	5	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>4,000</u>
<b>Total</b>		<u>115,335</u>	<u>329,594</u>	<u>444,929</u>	<u>490,123</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	6				
Supporting marginalised groups		<u>24,652</u>	<u>384,398</u>	<u>409,050</u>	<u>367,288</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>90,683</u>	<u>(54,804)</u>	<u>35,879</u>	<u>122,835</u>
<b>Transfers between funds</b>	15	<u>(51,090)</u>	<u>51,090</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>39,593</u>	<u>(3,714)</u>	<u>35,879</u>	<u>122,835</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>74,548</u>	<u>75,553</u>	<u>150,101</u>	<u>27,266</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>114,141</u>	<u>71,839</u>	<u>185,980</u>	<u>150,101</u>

**CONTINUING OPERATIONS**

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in Note 11.

The notes on pages 14 to 22 form part of these financial statements.

# Community InfoSource

## Balance Sheet 31 March 2023

	Notes	2023 £	2022 £
<b>CURRENT ASSETS</b>			
Debtors	12		27,810
Cash at bank and in hand		<u>305,017</u>	<u>258,031</u>
		305,017	285,841
<b>CREDITORS</b>			
Amounts falling due within one year	13	<u>(119,037)</u>	<u>(135,740)</u>
<b>NET CURRENT ASSETS</b>		<u>185,980</u>	<u>150,101</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>185,980</u>	<u>150,101</u>
<b>NET ASSETS</b>		<u>185,980</u>	<u>150,101</u>
<b>FUNDS</b>	15		
Unrestricted funds:			
General fund		108,567	68,974
CIS Restricted Funds		<u>5,574</u>	<u>5,574</u>
		<u>114,141</u>	<u>74,548</u>
Restricted funds		<u>71,839</u>	<u>75,553</u>
<b>TOTAL FUNDS</b>		<u>185,980</u>	<u>150,101</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

The notes on pages 14 to 22 form part of these financial statements

**Community InfoSource**

**Balance Sheet - continued**  
**31 March 2023**

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 20/12/2023..... and were signed on its behalf by:



.....  
A K Zada - Trustee

The notes on pages 14 to 22 form part of these financial statements

## **Community InfoSource**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **1. GENERAL INFORMATION**

Community InfoSource ("the charity") is a Scottish charitable company controlled by its governing documents, a Memorandum and Articles of Association. It was registered as a charity in Scotland (registered number SC049135) on 15 March 2019. Its registered address is The Albany Centre, 44 Ashley Street, Glasgow, G3 6DS.

#### **2. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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 in October 2019 (FRS102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

##### **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.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**2. ACCOUNTING POLICIES - continued**

**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.

**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.

**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.

**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.

**Financial instruments**

The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Going Concern**

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

**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 2023

#### 3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	521	32,503
Gift aid	7,214	503
Grants	431,044	435,968
Donations- Asylum Housing Project	-	1,387
Scottish Government: Connecting Scotland	-	3,380
	<u>438,779</u>	<u>473,741</u>

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

	2023	2022
	£	£
Henry Smith Charity	5,809	89,592
The Robertson Trust	38,200	5,000
Scottish Government: Equally Safe Fund	-	12,500
Scottish Government - Promoting Equality & Cohesion Fund	10,000	10,000
Scottish Refugee Council	-	3,000
Tudor Trust	40,000	5,000
The National Lottery Awards for All Scotland	-	9,998
The National Lottery Community Fund: Improving Lives	90,348	79,168
The Alan & Babette Sainsbury Charitable Fund	20,990	9,010
Scottish Government: Adapt & Thrive	12,000	17,754
Agnes Hunter Trust	2,850	8,550
Corra Foundation	-	53,019
Scottish Government: Delivering Equally Safe Fund	51,006	25,503
Glasgow TSI Network	-	4,048
Foundation Scotland Baillie Gifford Multi Year Awards	5,000	5,000
Foundation Scotland- The Volant Charitable Trust	14,840	6,183
Garfield Weston Foundation	25,000	5,000
Global Majority Fund- administered by CRER	4,000	16,000
Global Majority Fund- administered by DNIN	6,250	6,250
Health and Social Care Alliance Scotland	-	1,750
Henry Duncan Grants- Corra Foundation	8,800	8,000
Hugh Fraser Foundation	5,000	5,000
Learning Link Scotland	-	2,628
Scottish Government: New Scots Refugee Integration Fund	55,965	32,038
Miss A M Pilkington Charitable Trust	-	1,000
People's Postcode Trust	2,596	12,977
Pump House Trust	-	2,000
Befriending Networks	1,000	-
GCVS Wellbeing Grant	9,890	-
JJ Charitable Trust	5,000	-
Mental Health Foundation	12,500	-
Truemark Trust	4,000	-
	<u>431,044</u>	<u>435,968</u>

# Community InfoSource

## Notes to the Financial Statements - continued for the Year Ended 31 March 2023

### 4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Earned Income	<u>1,150</u>	<u>12,382</u>

### 5. OTHER INCOME

	2023	2022
	£	£
Employer Allowance	<u>5,000</u>	<u>4,000</u>

### 6. CHARITABLE ACTIVITIES COSTS

	2022	2021
	£	£
Supporting marginalised groups	<u>367,288</u>	<u>271,516</u>

### 7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	309,138	255,228
Consultancy Fees	1,140	5,444
Childcare	425	-
Food & Sustenance	2,869	2,008
ICT & office costs	8,680	9,448
Interpreters	1,610	959
Professional Fees	-	4,331
Rent, Heat and Light	18,228	15,665
Room Hire	1,341	50
Sundry Project Costs	2,188	-
Phones, Sim Cards & Data	3,672	20,129
Training	2,392	2,939
Travel Expenses	15,237	7,853
Insurance	513	556
Recruitment	1,625	2,319
Sundry Core Costs	3,409	2,440
Outdoor Activity Suppliers	2,685	8,864
Supermarket Vouchers	8,133	12,900
Workshop Costs	607	1,346
Info App Contract fees	14,600	8,920
ESOL trainer	-	960
Donation in kind - Chromebooks	-	3,380
Governance & Board costs	25	229
HR Support	3,158	-
Project Evaluation	5,660	-
Legal Fees	275	-
	<u>407,610</u>	<u>365,968</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

## 8. SUPPORT COSTS

	2023	2022
	£	£
Independent Examination Fee	<u>1,440</u>	<u>1,320</u>

## 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

## Trustees' expenses

During the year, there were no trustees' expenses paid for the year ended 31 March 2023 (2022: £150).

## 10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	273,409	232,318
Social security costs	22,299	12,894
Other pension costs	<u>13,430</u>	<u>10,016</u>
	<u>309,138</u>	<u>255,228</u>

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

	2023	2022
	17	13
Project Staff	<u>17</u>	<u>13</u>

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

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

## 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	55,188	418,553	473,741
Other trading activities	12,382	-	12,382
Other income	4,000	-	4,000
<b>Total</b>	<u>71,570</u>	<u>418,553</u>	<u>490,123</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Supporting marginalised groups	<u>21,933</u>	<u>345,355</u>	<u>367,288</u>
<b>NET INCOME</b>	49,637	73,198	122,835
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	24,911	2,355	27,266
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>74,548</u>	<u>75,553</u>	<u>150,101</u>

## 12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued Income	<u>-</u>	<u>27,810</u>

## 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	5,285	5,299
Deferred income	109,469	121,621
Accrued expenses	<u>4,283</u>	<u>8,820</u>
	<u>119,037</u>	<u>135,740</u>

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

	2023 £	2022 £
At 1 April	121,621	119,739
Deferred in year	109,469	121,621
Released in year	<u>(121,621)</u>	<u>(119,739)</u>
At 31 March	<u>109,469</u>	<u>121,621</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

## 14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Current assets	233,178	71,839	305,017	285,841
Current liabilities	(119,037)	-	(119,037)	(135,740)
	<u>114,141</u>	<u>71,839</u>	<u>185,980</u>	<u>150,101</u>

## Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Current assets	210,288	75,553	285,841	309,778
Current liabilities	(135,740)	-	(135,740)	(282,512)
	<u>74,548</u>	<u>75,553</u>	<u>150,101</u>	<u>27,266</u>

## 15. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	68,974	90,683	(51,090)	108,567
CIS Restricted Funds	<u>5,574</u>	<u>-</u>	<u>-</u>	<u>5,574</u>
	74,548	90,683	(51,090)	114,141
<b>Restricted funds</b>				
Violence Against Women	9,322	13,401	2,208	24,931
W-ASH	28,421	(19,476)	11,378	20,323
Information App	15,000	(9,570)	(30)	5,400
Wellbeing	22,810	(50,384)	34,759	7,185
Restricted Core Grants	<u>-</u>	<u>11,225</u>	<u>2,775</u>	<u>14,000</u>
	<u>75,553</u>	<u>(54,804)</u>	<u>51,090</u>	<u>71,839</u>
<b>TOTAL FUNDS</b>	<u>150,101</u>	<u>35,879</u>	<u>-</u>	<u>185,980</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

## 15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	115,335	(24,652)	90,683
<b>Restricted funds</b>			
Violence Against Women	141,354	(127,953)	13,401
W-ASH	102,918	(122,394)	(19,476)
Information App	5,990	(15,560)	(9,570)
Wellbeing	26,832	(77,216)	(50,384)
Restricted Core Grants	<u>52,500</u>	<u>(41,275)</u>	<u>11,225</u>
	<u>329,594</u>	<u>(384,398)</u>	<u>(54,804)</u>
<b>TOTAL FUNDS</b>	<u>444,929</u>	<u>(409,050)</u>	<u>35,879</u>

## Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	19,337	49,637	68,974
CIS Restricted Funds	<u>5,574</u>	<u>-</u>	<u>5,574</u>
	24,911	49,637	74,548
<b>Restricted funds</b>			
Violence Against Women	1,557	7,765	9,322
W-ASH	798	27,623	28,421
Information App	-	15,000	15,000
Wellbeing	<u>-</u>	<u>22,810</u>	<u>22,810</u>
	<u>2,355</u>	<u>73,198</u>	<u>75,553</u>
<b>TOTAL FUNDS</b>	<u>27,266</u>	<u>122,835</u>	<u>150,101</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	71,570	(21,933)	49,637
<b>Restricted funds</b>			
Violence Against Women	144,621	(136,856)	7,765
W-ASH	115,205	(87,582)	27,623
Information App	24,010	(9,010)	15,000
Wellbeing	<u>134,717</u>	<u>(111,907)</u>	<u>22,810</u>
	<u>418,553</u>	<u>(345,355)</u>	<u>73,198</u>
<b>TOTAL FUNDS</b>	<u>490,123</u>	<u>(367,288)</u>	<u>122,835</u>

**16. RELATED PARTY DISCLOSURES**

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

**17. 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.

Wellbeing Project - funding to support asylum seekers to access befriending and other activities to support their wellbeing.

Information App - funding to support the development of an InfoApp for newly arrived asylum seekers in Glasgow.

Restricted core grants- grant funding from Tudor Trust towards CEO salary and training and grant funding from Mental Health Foundation towards staff wellbeing.