

## **Second Chance Project Scotland**

**Report of the trustees and unaudited financial statements  
for the year ended 31 March 2019**

**Company number: SC311599  
Scottish charity number: SC037825**

**Cornerstone Accountants  
Gordon Chambers  
90 Mitchell Street  
Glasgow  
G1 3NQ**



# **Second Chance Project Scotland**

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For the year ended 31 March 2019**

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# **Second Chance Project Scotland**

**Report of the Trustees  
For the year ended 31 March 2019**

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 2018. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) FRS102 'Accounting and Reporting by Charities' (revised in 2015).

## **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number  
SC311599 (Scotland)**

**Registered Charity number  
SC037825**

**Registered office  
6th Floor, Gordon Chambers  
90 Mitchell Street  
Glasgow  
G1 3NQ**

### **Trustees**

**Dr J McGuinness  
A Rae  
M McArthur**

**Director  
Director  
Director**

**Independent examiner  
Douglas Woodhouse  
Cornerstone Accountants  
Gordon Chambers  
90 Mitchell Street  
Glasgow  
G1 3NQ**

### **Bankers**

**National Westminster Bank plc  
14 Blythswood Square  
Glasgow  
G2 4AQ**

### **Solicitors**

**Biggart Baillie LLP  
Dalmore House  
310 St Vincent Street  
Glasgow  
G2 5QR**

# **Second Chance Project Scotland**

**Report of the Trustees  
For the year ended 31 March 2019**

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, its Memorandum and Articles of Association, and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

### **Recruitment and appointment of new trustees**

The procedures for recruitment and appointment of trustees are as set out in the Articles of Association.

Any member who wishes to be considered for election as a trustee at an annual general meeting must lodge with the charity a written notice confirming that he/she is willing to be appointed; the notice must be signed by him/her and lodged with the charity at least seven days before the date of the annual general meeting.

At an annual general meeting the members present may at any time appoint any member who has given notice of his/her willingness to accept an appointment as trustee.

The trustees may at any time appoint any member to be a trustee, either to fill a vacancy or as an additional trustee.

### **Related parties**

Mr Alexander Rae, who is a trustee, has made a loan to the charity. The balance due to him at 31 March 2019 is £2,000 (2018: £2,000). The loan is interest free, repayable on demand and has no fixed terms of repayment.

### **Risk management**

The trustees have reviewed the risks to which the charity is exposed and consider that appropriate controls are in place to provide reasonable assurance against fraud and error.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The charity was set up in Glasgow to support service users affected by drug and alcohol dependency by providing them with a range of treatment options delivered through structured day treatment that integrates a 12-Step approach with clinical and psycho-social interventions within a care package based on individual need.

One of the charity's main services is the Community Abstinence based day programme for rehabilitation of Alcoholics & Drug Users, which offers an otherwise unavailable abstinence only programme. It is a 3 phase, 12 month programme based on the 12 steps Minnesota Model of Recovery - low threshold detox, comprehensive need assessments, individualised care-planning, group counselling, one to one therapy, lectures, holistic therapies and living skills training.

### **Charitable activities**

The charity currently delivers a structured day care programme based in Sauchiehall Street, Glasgow which operates five days per week catering for 24 clients per week. The charity employs a full time Project Manager, four Project Workers, a part-time Marketing and Fundraising Manager and a part-time Administrator. The general management and accounting of the operation is controlled by a self-employed consultant who has had extensive experience in finance and management. He reports directly to the Trustees. Additional programme and administration staff are involved on a voluntary adhoc basis. Services are delivered from a section of a business centre in Sauchiehall Street, Glasgow and have been secured on a short-term tenancy agreement.

# **Second Chance Project Scotland**

**Report of the Trustees  
For the year ended 31 March 2019**

## **OBJECTIVES AND ACTIVITIES (*continued*)**

### **Charitable activities (*continued*)**

**Core services delivered by the charity include:**

- **Pre-contemplative support**
- **Individualised care planning**
- **Offending behaviour groups**
- **Alcohol interventions**
- **Crack cocaine/stimulant interventions**
- **Aftercare group work**
- **Gender specific support**
- **Diversity awareness**
- **Alternative therapies**
- **Community mentoring**
- **Life Skills**
- **Parents & Carer support**
- **Training and diversionary activities**

**This has been an incredibly successful year for the Second Chance Project with regards to the results of our Service Users and we have been through a relatively stable period financially.**

**In October 2018, a support member of staff delivered a presentation to pupils aged between 11-18 years of age at The High School of Glasgow. After the presentation some of the children approached our support worker and thanked her for breaking down her experience in her recovery. The children raised funds for the project.**

**Also, a support member of staff delivered a presentation to the staff team at SCRA (Scottish Children's Reporter Administration - Children's Hearing System). The project deals with children and young people in Scotland between the ages of 14-18. The main reasons being that they are in need of care and protection or because they have got into trouble with the police or at school.**

**Because of the high volume of referrals and in order to support people waiting to get into Phase 1 another Phase 4 group was added to the programme which provides support to people; meet new friends; teaches people how to sit in groups; signposts people to recovery hubs and other services and most importantly prevents isolation.**

**During the year, Second Chance Project have engaged with 1,663 people due to the high number of Outreach 'Exploring Abstinence Groups'.**

## **FINANCIAL REVIEW**

### **Reserves policy**

**The reserves of the charity comprise unrestricted funds, which are available to use in furtherance of achieving the charity's objectives and restricted funds that may be applied only as directed by the funder.**

**In the year ended 31 March 2019, the charity had total funds of £614 (2018: £4,148) made up of a deficit on unrestricted funds of £8,476 (2018: £7,353) and restricted funds of £9,090 (2018: £11,501). The deficit on unrestricted funds arose following a significant fall in the availability of restricted income, which meant that the charity had to meet a higher proportion of support costs from its own unrestricted reserves.**

# **Second Chance Project Scotland**

**Report of the Trustees  
For the year ended 31 March 2019**

## **FINANCIAL REVIEW** *(continued)*

The policy of the trustees was to aim to have reserves of at least three months' operating expenditure and clearly this has not been achieved in the current year. To increase these reserves will require identifying more unrestricted resources of income. Trustees appreciate that this will be challenging in the current economic environment.

### **Principal funding sources**

The results for the year are set out in the Statement of Financial Activities on page 6. In 2018/2019 the funding has come from:

- Big Lottery for the Young Persons Initiative - £40,000.
- The Robertson Trust to fund the abstinence worker post - £12,000
- Bank of Scotland Foundation - £22,700
- National Health Service for abstinence tender - £100,000.
- Fundraising Events throughout the year.
- Donations and Gifts from friends and family of the Project.

## **FUTURE DEVELOPMENTS**

2019 will be a challenging year as we need to attract more funding. We are starting to build up substantial waiting lists – we desperately want to help individuals who want help but undoubtable need more funding to achieve this.

## **APPROVAL OF THE REPORT**

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

Approved by order of the board of trustees on 27th November 2019 and signed on its behalf by:

**A Rae  
Trustee**



## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SECOND CHANCE PROJECT SCOTLAND**

I report on the accounts for the year ended 31 March 2019 set out on pages 6 to 15.

### **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; neither are the accounts required to be audited under Part 16 of the Companies Act 2006. 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 (as amended). 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 (as amended); and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations (as amended).

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.



**Douglas Woodhouse BA, FCCA**  
Cornerstone Accountants  
Gordon Chambers  
90 Mitchell Street  
Glasgow  
G1 3NQ

29th November 2019

## Second Chance Project Scotland

Statement of Financial Activities (incorporating the income and expenditure account)  
For the year ended 31 March 2019

		2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total Funds £	2018 Total Funds £
	Note				
<b>Income and endowments from:</b>					
	3	16,361	-	16,361	31,428
Donation and legacies					
	4	15,197	-	15,197	18,569
Other trading activities					
	5	9,700	191,700	201,400	185,500
Charitable activities					
<b>Total income and endowments</b>		<b>41,258</b>	<b>191,700</b>	<b>232,958</b>	<b>235,497</b>
<b>Expenditure on:</b>					
Charitable activities	6	42,381	194,111	236,492	232,862
<b>Net (expenditure)/income</b>		<b>(1,123)</b>	<b>(2,411)</b>	<b>(3,534)</b>	<b>2,635</b>
<b>Total funds at 1 April 2018</b>		<b>(7,353)</b>	<b>11,501</b>	<b>4,148</b>	<b>1,513</b>
<b>Total funds at 31 March 2019</b>		<b>(8,476)</b>	<b>9,090</b>	<b>614</b>	<b>4,148</b>



# Second Chance Project Scotland

## Balance sheet As at 31 March 2019

	Notes	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets	9	7,756	10,969
<b>CURRENT ASSETS</b>			
Debtors	10	3,030	3,163
Cash at bank and in hand		<u>11,924</u>	<u>4,745</u>
		14,954	7,908
<b>CREDITORS</b>			
Amounts falling due within one year	11	(22,096)	(14,729)
<b>NET CURRENT ASSETS</b>		<u>(7,142)</u>	<u>(6,821)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		614	4,148
<b>NET ASSETS</b>		<u>614</u>	<u>4,148</u>
<b>FUNDS</b>	12,13		
Unrestricted funds		(8,476)	(7,353)
Restricted funds		<u>9,090</u>	<u>11,501</u>
<b>TOTAL FUNDS</b>		<u>614</u>	<u>4,148</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on 27th November 2019 and were signed on its behalf by:

A Rae  
Trustee



Registered company number: SC311599

## Second Chance Project Scotland

### Statement of cashflows For the year ended 31 March 2019

	2019 £	2019 £	2018 £	2018 £
<b>Cash flows from operating activities</b>				
Net (expenditure)/income	(3,534)		2,635	
Depreciation	3,213		6,584	
Decrease/(increase) in debtors	133		(76)	
(Decrease)/increase in creditors	7,367		(1,708)	
<b>Cash provided (used in)/provided by operating activities</b>		<b>7,179</b>		<b>7,435</b>
<b>Cash flows from investing activities</b>				
Purchase of tangible assets	(-)		(5,399)	
<b>Cash (used in) investing activities</b>		<b>(-)</b>		<b>(5,399)</b>
<b>(Decrease)/increase in cash and cash equivalents in the year</b>		<b>7,179</b>		<b>2,036</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>4,745</b>		<b>2,709</b>
<b>Total cash and cash equivalents at the end of the year</b>		<b>11,924</b>		<b>4,745</b>
<b>Cash and cash equivalents comprise:</b>				
Cash at bank		<b>11,924</b>		<b>4,745</b>

# Second Chance Project Scotland

Notes to the financial statements (*continued*)  
For the year ended 31 March 2019

## 1. ACCOUNTING POLICIES

### Basis of accounting

The financial statements have been prepared on a going concern basis in accordance with applicable accounting standards and under the historical cost convention. The charity is a Public Benefit Entity and a company limited by guarantee, incorporated in Scotland with the registered office as noted on page 1.

The financial statements are compliant with the charity's constitution, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Statement of Recommended Practice (SORP) FRS 102 "Accounting and Reporting by Charities" (revised 2015), and in accordance with Financial Reporting Standard 102 (FRS 102).

### Going concern

These financial statements have been prepared on the going concern basis which assumes that the charity will continue its operations. The charity had net expenditure of £3,534 in the year resulting in a deficit on unrestricted funds of £8,476. Funding was secured during the previous year with the NHS and the Big Lottery Funding. This funding has been awarded a three-year contract, with an option to extend for a fourth year. On this basis, trustees consider it appropriate to prepare the financial statements on a going concern basis.

### Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably. The value of services provided by volunteers has not been included.

### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required 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. Expenditure on charitable purposes comprises those direct costs incurred by the charity in the fulfilment of its charitable objectives, along with an allocation of overhead support costs required to run the charity.

Governance costs are those associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity. As required by Charities SORP (FRS 102) governance costs are included within expenditure on charitable activities.

# Second Chance Project Scotland

Notes to the financial statements (*continued*)  
For the year ended 31 March 2019

## 1. ACCOUNTING POLICIES (*continued*)

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on a reducing balance basis
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on a straight line basis

### Debtors

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

### Cash

Cash at bank and 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.

### 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 a 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 only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### 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.

### Vat

The charity is not registered for VAT: therefore costs are stated inclusive of irrecoverable VAT.

## 2. NET INCOME/(EXPENDITURE)

Net resources are stated after charging/(crediting):

	2019	2018
	£	£
Depreciation - owned assets	3,213	6,584
Independent Examination fees	<u>2,544</u>	<u>2,490</u>

## Second Chance Project Scotland

Notes to the financial statements (continued)  
For the year ended 31 March 2019

### 3. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2019 Total	2018 Total
	£	£	£	£
Donation and legacies	16,361	-	16,361	31,428
	=====	=====	=====	=====

2018 comprised £23,557 of unrestricted donations.

### 4. OTHER TRADING INCOME

	Unrestricted Funds	Restricted Funds	2019 Total	2018 Total
	£	£	£	£
Fundraising	15,197	-	15,197	18,569
	=====	=====	=====	=====

2018 comprised £18,569 of unrestricted income.

### 5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2019 Total	2018 Total
	£	£	£	£
Grants from				
Foundation Scotland	2,000	10,000	12,000	2,000
Big Lottery Fund	-	40,000	40,000	39,000
Charities Trust	-	4,000	4,000	-
Bank of Scotland Foundation	-	22,700	22,700	22,950
The Robertson Trust	-	12,000	12,000	11,000
Templeton Trust	5,000	-	5,000	5,000
National Health Service	-	103,000	103,000	103,000
Other income:				
Commission	2,700	-	2,700	2,550
	-----	-----	-----	-----
	9,700	191,700	201,400	185,500
	=====	=====	=====	=====

2018 comprised £7,550 of unrestricted commissions and £177,950 of restricted grant income.

### 6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2019 Total	2018 Total
	£	£	£	£
Direct project costs	214	6,342	6,556	26,356
Wages and salaries (note 7)	13,298	138,796	152,094	132,326
Support costs (note 8)	28,869	48,973	77,842	74,180
	-----	-----	-----	-----
	42,381	194,111	236,492	232,862
	=====	=====	=====	=====

2018 costs comprise £38,052 of unrestricted costs and £194,810 of restricted costs.

## Second Chance Project Scotland

Notes to the financial statements (continued)  
For the year ended 31 March 2019

### 7. STAFF COSTS

	2019 £	2018 £
Wages and salaries	144,021	125,734
Social security costs	8,073	6,592
	<u>152,094</u>	<u>132,326</u>

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

	2018	2017
Full-time	4	4
Part-time	3	3
	<u>7</u>	<u>7</u>

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

The project manager is considered to be key management. Key management remuneration in the year totalled £31,800 (2018; £31,750).

No trustee received remuneration, other benefits or received reimbursement of expenses for the year ended 31 March 2019 nor for the year ended 31 March 2018.

### 8. SUPPORT COSTS

	Unrestricted Funds £	Restricted Funds £	2019 Total £	2018 Total £
Insurance	1,234	2,813	4,047	2,734
Telephone	474	1,912	2,386	2,268
Postage and stationery	691	414	1,105	1,359
Fundraising	5,794	-	5,794	-
Sundry	102	59	161	302
Motor expenses	1,471	3,568	5,039	5,509
Repairs and maintenance	40	79	119	730
Medical costs	178	511	689	432
Courses	601	1,109	1,710	1,932
Rent and rates	9,738	9,901	19,639	18,701
Consultancy costs	5,777	20,856	26,633	26,124
Training	-	-	-	1,455
Depreciation	27	3,186	3,213	6,584
Electricity	1,043	3,720	4,763	3,560
Legal fees	-	-	-	-
Governance costs	1,699	845	2,544	2,490
	<u>28,869</u>	<u>48,793</u>	<u>77,842</u>	<u>74,180</u>

Governance costs comprise accounting fees for independent examination.

## Second Chance Project Scotland

Notes to the financial statements (continued)  
For the year ended 31 March 2019

### 9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2018	21,556	22,980	18,124	62,660
Additions	-	-	-	-
Disposals	-	-	-	-
<b>At 31 March 2019</b>	<b>21,556</b>	<b>22,980</b>	<b>18,124</b>	<b>62,660</b>
<b>DEPRECIATION</b>				
At 1 April 2018	17,253	19,913	14,525	51,691
Charge for year	646	767	1,800	3,213
Eliminated on disposal	-	-	-	-
<b>At 31 March 2019</b>	<b>17,899</b>	<b>20,680</b>	<b>16,325</b>	<b>54,904</b>
<b>NET BOOK VALUE</b>				
At 31 March 2019	<u>3,657</u>	<u>2,300</u>	<u>1,799</u>	<u>7,756</u>
At 31 March 2018	<u>4,303</u>	<u>3,067</u>	<u>3,599</u>	<u>10,969</u>

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

	2019 £	2018 £
Trade debtors	-	-
Other debtors	-	-
Prepayments and accrued income	<u>3,030</u>	<u>3,163</u>
	<u>3,030</u>	<u>3,163</u>

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

	2019 £	2018 £
Social security and other taxes	6,217	5,335
Loan from trustee	2,000	2,000
Accrued expenses	<u>13,879</u>	<u>7,394</u>
	<u>22,096</u>	<u>14,729</u>

# Second Chance Project Scotland

Notes to the financial statements (continued)  
For the year ended 31 March 2019

## 12. MOVEMENT IN FUNDS

	At 1 Apr 18 £	Income £	Expenditure £	At 31 Mar 19 £
Unrestricted funds	(7,353)	41,258	(42,381)	(8,476)
Restricted funds				
Glasgow City Council	3,798	-	(570)	3,228
Awards for All	3,925	-	(1,849)	2,076
Big Lottery Fund	3,067	40,000	(40,767)	2,300
Bank of Scotland Foundation	-	22,700	(22,700)	-
Foundation Scotland	-	10,000	(10,000)	-
Charities Trust	-	4,000	(4,000)	-
National Health Service	-	3,000	(3,000)	-
National Health Service	711	100,000	(99,225)	1,486
The Robertson Trust	-	12,000	(12,000)	-
	11,501	191,700	(194,810)	9,090
	4,148	232,958	(236,492)	614
	=====	=====	=====	=====

### Purpose of restricted funds:

Glasgow City Council – funding to purchase equipment, against which depreciation on the assets acquired is now charged.

Awards for All – funding to purchase equipment and stationery, against which depreciation on the assets acquired is now charged.

Big Lottery Fund – funding to purchase equipment, against which depreciation on the assets acquired is now charged and the Young Person's Initiative, which supports individuals aged 18 – 25.

## 13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
Fixed assets	152	7,604	7,756	10,969
Current assets	13,468	1,486	14,954	7,908
Current liabilities	(22,096)	-	(22,096)	(14,729)
	<u>(8,476)</u>	<u>9,090</u>	<u>614</u>	<u>4,148</u>



# Second Chance Project Scotland

Notes to the financial statements (*continued*)  
For the year ended 31 March 2019

## 14. FINANCIAL COMMITMENTS

At the year end, the charity had total minimum commitments under non-cancellable operating leases of:

	2019	2018
	£	£
Due within one year	15,250	15,250
Due between two and five years	8,895	8,895
	<u>24,145</u>	<u>24,145</u>

## 15. RELATED PARTY DISCLOSURES

Mr Alexander Rae, who is a trustee, has made a loan to the charity. The balance due to him at 31 March 2019 is £2,000 (2018: £2,000). The loan is interest free, repayable on demand and has no fixed terms of repayment.

## 16. ULTIMATE CONTROLLING PARTY

The charity is constituted by its Memorandum and Articles of Association and is controlled by its appointed trustees.