

REGISTERED COMPANY NUMBER: SC200547 (Scotland)
REGISTERED CHARITY NUMBER: SC027692

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2011
FOR**

**BLACK AND ETHNIC MINORITY INFRASTRUCTURE
~~IN~~ SCOTLAND LIMITED**



Martin Aitken & Co
Statutory Auditor
Chartered Accountants
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

**BLACK AND ETHNIC MINORITY INFRASTRUCTURE
SCOTLAND LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2011**

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**BLACK AND ETHNIC MINORITY INFRASTRUCTURE
SCOTLAND LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2011**

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 2011. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC200547 (Scotland)

Registered Charity number

SC027692

Registered office

Breckenridge House
274 Sauchiehall Street
Glasgow
Glasgow
G2 3EH

Principal address

3rd Floor Centrum Building
38 Queen Street
Glasgow
G1 3DX

BLACK AND ETHNIC MINORITY INFRASTRUCTURE SCOTLAND LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2011

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Mrs S Ihsan	Reach Community Health Project	- resigned 8.6.11
Mr E Borowski	Scottish Council of Jewish Communities	
Mr K Khan	Young Muslim Movement	- resigned 4.5.11
Miss F Thomas	AMINA - Muslim Women's Resource Centre	
Dr P Muinde	East African Network	
Mrs Micheline H Brannan	Edinburgh Inter Faith Association	
Ms M Hendry	Gypsy/Traveller Communities	- resigned 19.1.11
Dr M Fotedar	Scottish Indian Mahila Cultural Centre	- resigned 1.4.11
Dr S S Multani	Central Scotland Interfaith	
Miss M Ibrahim	Scottish Middle Eastern Council	- resigned 4.5.11
Mr G Croall	Irish Diaspora in Scotland Association	- resigned 15.9.10
Mr F Behsresht	Iranian Scottish Association (ISA)	- appointed 17.1.11
Mr J English	Travellers Community	- appointed 17.1.11
Mrs C Stirling	Fairground Community Guild	- appointed 17.1.11
Mr D Boyle	Heart Community Project	- appointed 4.5.11
Mr S Chowdhary	Central Gurdwara Singh Sabha	- appointed 4.5.11
Mr C Merrouche	Algerian Society in Scotland	- appointed 4.5.11

Company Secretary

Mrs Micheline H Brannan

Auditors

Martin Aitken & Co
Statutory Auditor
Chartered Accountants
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

Key personnel

Rami Ousta Chief Executive

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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SCOTLAND LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2011**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Committee of Management of the company as at 31 March 2011 is shown on page 1. The Committee is elected by the full members of the organisation. The day to day responsibility of running the company is delegated to the staff of the company. Upon appointment an induction process is done for each new Director, followed up by continuing training to maintain the appropriate level of skills and knowledge necessary to oversee the operations of the company.

Risk management

The trustees have examined the major strategic, business and operational risks which the company faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

OBJECTIVES AND ACTIVITIES

BEMIS is the national Ethnic Minorities led umbrella body supporting the development of the Ethnic Minorities Voluntary Sector in Scotland and the communities that this sector represents. It is a member-led and managed organisation with an elected board of directors.

As a strategic national infrastructure organisation, BEMIS aims to empower the diverse Ethnic and Cultural Minority third sector. We are committed to promoting inclusion, democratic active citizenship, recognition of diversity, human rights education, and wider representation, as well as effecting a proactive role in maintaining and enhancing pathways to influence government policy at local, Scottish, UK and EU levels.

Our vision is of a Scotland that is Equal, Inclusive, and Responsive: A society where people from the diverse communities are valued, treated with dignity and respect, have equal citizenship, opportunities and quality of life, and who actively participate in civic society.

Throughout 2008-2011, BEMIS embarked on developing and delivering initiative activities, which have been in line with the Scottish Government's priorities and objectives with regard to race equality and social justice:

Work to build capacity of minority ethnic voluntary sector.

Work to raise awareness about race issues among the wider voluntary sector.

Work to engage strategically with Scottish Government on behalf of the minority ethnic voluntary sector.

Work to facilitate consultation with communities and community organisations.

Work to contribute to the development of good community relations.

Work to increase participation of people from minority ethnic communities in mainstream democratic decision making structures.

BEMIS's approach in deploying and delivering our activities reflected a direct response to the above identified areas of work, and are fully in line with BEMIS overarching objectives:

To empower and build the capacity of minority formal and informal community organisations.

To be a key player and proactive stakeholder in leading on lobbying and influencing policy development at all levels in relation to Ethnic Minorities and the Race Equality agenda in Scotland (strategic partnership role to the Government).

To help develop, promote & progress inclusive society and democratic active citizenship for all in a multicultural Scotland at Scottish, UK and European levels. In addition, be pro-active in supporting and promoting Democracy & Human Rights Education in Scotland ensuring inclusive active citizenship roles for the diverse Ethnic Minority communities.

**BLACK AND ETHNIC MINORITY INFRASTRUCTURE
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2011**

ACHIEVEMENT AND PERFORMANCE

BEMIS deployed a holistic approach to providing support to the diverse EM voluntary sector and our programmes and activities were delivered to fit under more than one heading from the above priorities: our activities that were presented, though in different headings, delivered outcomes that can easily be extended and explained under several of the government priorities achieving shared key goals of the Scottish Government as well as the diverse EM communities in relation to Race Equality, Social Justice and Multicultural Scotland.

The core activities of BEMIS included capacity building, co-ordination and strategic influence, identifying and addressing areas for targeted support and development and partnership working. In addition, while we note here the main outputs and achieved outcomes, this does not constitute a record of ALL activities we delivered but rather main ones as delivered in line with our proposed business plan:

1. Capacity Building & Development Work

Outcome: (details below based on activity and outcome):

Increased capacity of the EM voluntary sector and communities especially from under-represented communities, through direct support and engagement.

A more empowered Scottish EMVS through engagement, direct support and increased representation.

Enhanced and increased ability of the Ethnic Minorities Voluntary Sector (EMVS) to foster representation, inclusion, integration and be better equipped to inform policy and service delivery.

Enhanced and increased sustainability of the sector 'grass roots upwards' and through up-skilling provides peer mentoring resources at individual and organisational levels to further strengthen and sustain the sector.

BEMIS has been proactive in initiating focused capacity building programs and structures that met the need of the sector, and the impact has been acknowledged at various levels especially within the framework of empowering these organisations and the cascading strategy deployed within these programs and initiatives. Through sharing information, promoting good practice, networking effectively with the wider voluntary sector and other agencies, the ethnic minority voluntary sector has been able to develop its own capacity building initiatives as well as better support the communities these organisations/agencies represent. In addition, capacity building for the ethnic minority voluntary sector should be transferred to involve the communities themselves and this is one of the priorities BEMIS has been promoting and supporting. BEMIS continued to work in partnership with educational bodies, learning organisations, funders and other stakeholders as well as the ethnic minorities voluntary sector especially grassroots organisations, to identify and facilitate capacity building training and development programs across Scotland. We delivered on this through:

Providing direct support for the development of EM groups and organisations.

Engaging EM community organisations and communities in policy making processes; influencing government policy, and ensuring their active and equal participation in civic life.

Empowering their capacity to function effectively and to achieve their individual organisational mission.

Empowering local grassroots community groups and promote their local involvement and representation with local public bodies and other stakeholders while ensuring their voice is reflected and recorded in national development and policy and decision making processes.

Investing in promoting and up-skilling of volunteers and workers in EM organisations.

Lead on consultation and research work ensuring direct input from grass root EM Communities into wider initiative and developments.

Advocating for minority (ethnic and faith) communities and community organisations ensuring recognition of diversity, recognition of discrimination and pro-actively working to open doors and change traditional thinking and operations by stakeholders.

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2011**

ACHIEVEMENT AND PERFORMANCE

Capacity building was delivered at several levels:

A). THROUGH DEVELOPMENT & COMMUNICATIONS STRATEGY:

Sustaining information flow to diverse EM groups and stakeholders through our extensive databases and electronic publication such as MEMO & MEMO+ assisted in promoting and widening access to participation and engagement as well as raising awareness regarding EM and race equality work across Scotland. Information was shared with over 2000 stakeholders on weekly basis. Feedback for all sections of stakeholders is recorded and extremely positive.

B). CAPACITY BUILDING THROUGH TRAINING PROGRAMS:

Empowering EM community groups through initiating direct relevant training initiative, as stimulated by needs identified in consultations with the EM Voluntary sector:

Action on Capacity Development Programs for the EM voluntary sector projects (WORK BASED):

BA in Community regeneration enhancing skills and stimulating more effective delivery of work at local levels and taking part in community regeneration and planning issues. Trainees include under-represented communities such as: the Persian, Arab, Bengali, Pakistani, Indian, African, Chinese, etc

BA in Community Learning & Development (CLD): A three year specialist training Trainees are supported to develop skills relevant to community work and delivering of services. Coordination with Employers confirmed a great development in skills and delivering of work locally both for the community and for the projects themselves.

Health in The Community Training certified focused training in relation to Community Health, engagement and Active Participation enhancing and increasing EM representation and involvement in local community health issues.

Training: Researching Poverty at Community Level: Specialist Pilot training program Trainees gained enhanced research skills enabling them to identify and conduct research and or assessment of poverty issues and needs in local communities and progress that into action.

C). CAPACITY BUILDING THROUGH STRUCTURAL SUPPORT:

BEMIS provided direct and focused structural support to 45 small under-represented community groups enabling their development and increasing the organisational and operational capacity of such organisations; support included: identifying their objectives and formation, constitutional building, management committee training, focused strategic training and development, business planning, progressing into informal and formal community structures, progressing into charity status based on their needs and abilities, fundraising and securing funds, engagement in consultation and empowering them to deliver activities directly in partnership with other local groups and stakeholders. Groups supported include: The Persian communities, The Ghanaian community, North Glasgow Minorities, International Women group, The Arab Society, Middle Eastern Association, Highlands Muslim youth education, Scotland's Alevi Association, Community Interfaith society (Falkirk), J. Praise (Scotland wide), Glasgow Integrated Community Empowerment (Glasgow Royston), Irish Diaspora in Scotland (Glasgow, Coatbridge), Central Scotland African Union (Sterling), Scotland's Armenian society, Equality for All (Motherwell), The Algerian Association in Scotland. Sample outcome: 12 groups have recently progressed from informal community groups into full charity status and operational with local communities; others have funding secured and are fully operational and delivering services to local communities at several levels.

D). CAPACITY BUILDING THROUGH WORKING in PARTNERSHIP:

Working in partnership has formed a core objectives and strategic choice which has been instrumental in delivery more effective and targeted support for the diverse EM groups as well as diverse stakeholders ensuring that race equality is embedded in all aspects of Scottish life: throughout 2010-2011, BEMIS continued with its strategy on working in partnership with various key stakeholders, the wider voluntary sector and other agencies, with the aim of supporting both the objectives of those partners (engagement, cross equality, community development, social inclusion etc) and the EMVS / communities.

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2011**

ACHIEVEMENT AND PERFORMANCE

Examples of this partnership work include:

BEMIS & Learn Direct: Launched joint research Findings around Ethnic Minorities attitude to Life Long Learning. Research recommendation has been taken forward by Learn Direct in their strategic planning for engaging and supporting EMs. 69 Attendees participated (34 males and 35 females) and had direct input into future development

BEMIS & the Equality Network: focused cross equality project aimed at addressing multiple discrimination against EM LGBT in Scotland / EM LGBT refugees and asylum seekers. Two researches were conducted outlining the issues and initiating support recommendation both for EM projects and wider stakeholders. Outcome has been crucial in creating a cultural shift among EM regarding EMLGBT and a support alliance has been formed made of 11 equality and human rights organisations (some of which were main resistance bodies for such project) across Scotland. Outcome was noted as a Cultural Shift in approach and work of not only EM communities but also diverse stakeholders such as Faith groups. Participation from different faith and EM groups recently has been marked as a massive change in attitude and engagement and as a core achievement of this project. In addition local projects in Glasgow, Dumfries & Galloway, Edinburgh and fife have developed structures to address this support locally. Request for sharing information and Practice in this project was requested by similar organisation in Europe

BEMIS partnership with Scottish Trade Union Congress (STUC) delivered a conference addressing Equality & Employment rights (fairness and justice in the work place). Attended by 119 EM employer and employees engaged in raising awareness and education regarding Race and other equality dimensions regarding employment rights. Feedback and evaluation recorded a massive benefit to participants. An advice booklet was shared with 1000 stakeholders including individual EM, Projects, etc. NHS, for example requested additional 400 copies for their employees.

A follow up conference, with similar theme and including elements of the equality bill, was delivered again engaging Scottish refugees Council covering migrant and refugee dimension. 74 attendees benefited from raising awareness and advice. An updated booklet produced to be shared with 1000 similar stakeholders.

BEMIS with Gramnet: delivered 5 events as part of a longer series of events promoting active citizenship and human rights education. Events coincide with international relevant observances regarding human rights and equality themes: each event attended by 40-50 delegates (voluntary sector, academic and policy makers) debating action points feasible in relation to theme discussed.

II. Supporting engagement of EM in Policy Processes Ensuring Influencing Government & Public Agencies To Promote Race Equality And Participation

OUTCOME (details below):

More engaged EM community organisations and communities in policy making processes; influencing government policy, and ensuring their active and equal participation in civic life: through direct involvement in consultations and policy development processes.

Increased access of EM to consultation and research work ensuring direct input from grass root EM Communities into wider initiative and developments.

A key outcome being increased participation and representation of EM groups in active citizenship.

Increased awareness and developments of more appropriate services and mechanisms for direct engagement and partnership working between service providers, decision and policy makers and the EMVS and communities from across Scotland: again through direct engagement with stakeholders / research work/ consultations.

Throughout 2010-11, BEMIS took a lead in supporting and engaging the diverse EM communities in ensuring a voice for them in policy development increasing proactive contribution to policy development from diverse EM groups.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2011**

ACHIEVEMENT AND PERFORMANCE

The following, while not conclusive, reflect vital areas of activities and outcomes that contributed to this context:

A) Influence Policy, Raise Awareness Promoting Active Participation:

a) Through consultation, representation and proactive engagement and lobbying with regard to race equality:

During 2010-11 BEMIS was proactive in supporting various EM groups and stakeholders in their endeavours to ensure inclusiveness, direct engagement, policy development and progression of the race equality agenda in civic and political contexts. We ensured direct and focused input, while engaging diverse EM members and groups, into over 80 major consultation, events and strategic policies in relation to Equality, EM communities and national policies supporting government and major stakeholders in their efforts to engage EM groups locally and nationally. Examples of input and contribution for consultations and relevant policy development can be seen in:

Sample Input into major consultations such as:

EHRC consultation on "Equality Bill"; Scottish Government "Housing (Scotland) Bill"; Scottish Health Council consultation on "participation standards"; Home Office UK Border agency "Earning the Right."; Association of Chief Police Officers in Scotland "Equality & Diversity Strategy 2009 /11" & "Hate Crime"; Scottish Women's Aid "Object-ed Sexual Orientation../ Out-er Age Stripped-Disability: Scottish Gov "preventing Violent Extremism"; Scottish Parliament " Public Sector Equality Duties"; Scottish Government " Census"; New Scrutiny bodies 2011 Scottish Gov.; Draft National Guidance For Child Protection In Scotland; General Medical Council (GMC) Equality Scheme 2011 - 2014 Consultation; Improving Arrangements for the 2011 Census; Council for Healthcare Regulatory Excellence Four Country Conversation; Glasgow CPP, Dialogue on the Council's Budget; Promoting Positive Outcomes: Working Together to Prevent Anti-Social Behaviour - Draft Equality Impact Assessment ; Joseph Rowntree Foundation: Scotland: Future Priorities and Challenges; The Forced Marriage (Protection and Jurisdiction) (Scotland) Bill - call for written evidence; Glasgow City Council, Financial Services; Electoral Registration Equality Impact Assessment ; Scottish Parliamentary Corporate Body's Equality Framework Revision; Tackling Child Poverty in Scotland; Input EHRC consultation into Public Authorities Funding Decisions; Consultation for Scottish women Convention on Scotland Public appointment processes, etc.

To help develop, promote & progress inclusive society and democratic active citizenship for all in a multicultural Scotland at Scottish, UK and European levels. In addition, be pro-active in supporting and promoting Democracy & Human Rights Education in Scotland ensuring inclusive active citizenship roles for the diverse Ethnic Minority communities.

The above is complemented by representation at various levels feeding into various consultations, forums and committees ensuring a voice for the diverse EM communities in policy and decision making processes. During 2010-11, BEMIS maintained representation at various National & UK policy and decision making forums and committees in support of promoting and supporting race equality work where objectives had been to increase awareness among various stakeholders and policy makers with regards to race equality supporting the needs of EM and providing advice in relation to diversity and race equality.

Other **Sample** representation:

Advisory group of Children in Scotland / promoting equality and engagement of EM youth and engaging EM projects in overall work of Children in Scotland.

BEMIS representation on the NHS Mutuality Equality and Human Rights Senior Committee.

BEMIS was selected to contribute to consultation into Equality & Human Rights Issues in UK by EU Human Rights Committee & United Nations Committee for Human Rights, and Council of Europe.

Carnegie UK Trust on future of civil society in the UK.

Civic Participation Training Advisory Group Scotland

Community Learning & Development Standards Council / Executive Committee and Advisory Committee.

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FOR THE YEAR ENDED 31 MARCH 2011**

ACHIEVEMENT AND PERFORMANCE

Community Learning & Development: Evaluation for the consortium: Steering group of Research study to explore & develop work related learning in the curriculum for students to influence strategic change on work experience and work related learning.

Council of Europe / witnessing for UK 3rd draft report under the Framework of convention for the protection of National Minorities.

EU Dare Network: Human Rights Education & Democratic Active Citizenship: ensuring A Scottish perspective is fed into EU policies.

EU parliamentary networks: Fundamental Rights Agency / Fundamental Rights Platform.

Faith in the Community Action Fund Board supporting small under-represented groups.

Fuel Poverty & Race Equality Advisory Committee.

Scottish Parliament Equal Opportunities Committee witnessing on race equality statement/ Forced marriages/ Migration & Trafficking.

Scottish Women Convention / Engender Boards.

Various Policy Forums: Representing BEMIS at various regular policy forums and contributing actively and constructively to ensure views of Ethnic Minority Communities are represented.

BEMIS has been a key player in contributing and to initiating and progressing Human Rights Education and Active Citizenship in Scotland and EU levels, promoting multicultural & inclusive active citizenship roles for the diverse Ethnic Minority Communities.

Recent advances in relation to equality and human rights work and agendas stimulated new dimensions for our work as an equality stakeholder. Such dimensions were deployed to support the progression of equality, human rights and democratic active citizenship within the scope of our work and the equality agenda as a whole in Scotland at various levels. BEMIS managed to promote and support a Scottish role at European level in several contexts. Our achievements in this context included:

Through our established networks and partnerships, BEMIS successfully lobbied issues of concern for the EM community and voluntary sector with concerned stakeholders at Scottish, UK and European levels ensuring a Scottish voice was recorded and acknowledged: UK Race & Europe Network (UKREN) and Europe Network against Racism (ENAR), Democracy & Human Rights Education (DARE) and Fundamental Rights Agency (FRA).

BEMIS pro-actively succeeded in promoting a multicultural Scotland in EU settings sharing good practice and ensuring a Scottish voice is recorded in relation to race equality and human rights (beyond reserved contexts) with various partners ensuring filtering of info to local members.

BEMIS deployed direct approach to promoting Human Rights understanding and engagement of EM voluntary sector organisations and community groups: sharing reports and views on developments at UK and EU levels.

BEMIS arranged several exchange visits to Scotland from EU partners sharing good practice, expertise and promoting the Scottish experience.

BEMIS enhanced its status following acknowledgement from EU Parliament as a best practice organisation for volunteering and community development. A good practice example from Scotland at EU scene.

BEMIS got voted to the board of EU parliamentary network of (DARE) Education for Democratic Citizenship and Human Rights Education, representing Scotland.

**BLACK AND ETHNIC MINORITY INFRASTRUCTURE
SCOTLAND LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2011**

ACHIEVEMENT AND PERFORMANCE

Celebrating the EU Year of Tackling Poverty & Social Exclusion: an EU conference led by BEMIS in partnership with various EU networks was delivered in Glasgow (March 2010) addressing Tackling Poverty and social exclusion.

BEMIS was selected by EURAC to contribute to EURO-ASIA publications (Solving Ethnic Conflict through Self-Government) promoting the Scottish Devolution experience (promoting Scotland at EU levels).

FINANCIAL REVIEW

Reserves policy

Unrestricted funds comprise donations and other incoming resources received or generated for charitable purposes. They are available for use at the discretion of the Board of Directors in furtherance of the charity's general charitable objectives.

The general reserve represents the free reserves of the charity, which are not designated for particular purposes. As the company relies on funding programmes that have limited durations, there is the requirement to provide for future redundancy costs and to provide a buffer to allow the company time to source new funding, if the existing programmes were to come to an end. The directors consider the level of reserves should eventually equal six months operating costs.

Financial Review

Incoming resources for the year ended 31 March 2011 were £281,779 (2010 £368,934) which represents a decrease of £87,155 from the previous year. Expenditure over the year was £240,537 (2010 £266,858) which left a surplus of £41,242 (2010 £102,076). The balance sheet shows net assets of £264,328 (2010 £223,086).

The Board is grateful to the Scottish government for continued financial support for its core activity. We are also grateful to Lloyds TSB Foundation for their support during the year.

Thanks are due to all who have supported us during the year. The Board hope that they will continue to support us in our efforts to expand and sustain our work in the ethnic minority voluntary sector.

FUTURE DEVELOPMENTS

The company expects to continue the projects outlined in the review of the year, and to continue to expand its role within the ethnic minority voluntary sector.

TAXATION

The company is a charity and is recognised as such by OSCR and HMRC for taxation purposes. As a result there is no liability to taxation on its exempt activities.

**BLACK AND ETHNIC MINORITY INFRASTRUCTURE
IN SCOTLAND LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2011**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Black and Ethnic Minority Infrastructure In Scotland Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Martin Aitken & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

ON BEHALF OF THE BOARD:



.....
Trustee **FIROOZ BEHSERESHT .**

Date: **19/03/2012**

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
BLACK AND ETHNIC MINORITY INFRASTRUCTURE
SCOTLAND LIMITED**

We have audited the financial statements of Black and Ethnic Minority Infrastructure Scotland Limited for the year ended 31 March 2011 on pages thirteen to eighteen. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the members and the charitable company's members and trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the financial statements to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2011 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Opinion on other matter prescribed by the Companies Act 2006

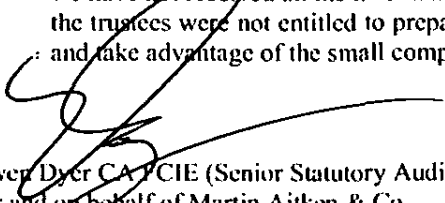
In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
BLACK AND ETHNIC MINORITY INFRASTRUCTURE
SCOTLAND LIMITED**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Report of the Trustees.



Ewen Dyer CA FCIE (Senior Statutory Auditor)
for and on behalf of Martin Aitken & Co
Statutory Auditor
Chartered Accountants

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

Date: 19/3/2012

**BLACK AND ETHNIC MINORITY INFRASTRUCTURE
SCOTLAND LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2011**

	Notes	General funds £	Designated funds £	2011 Total funds £	2010 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Activities for generating funds	2	12,681	-	12,681	28,496
Investment income	3	134	-	134	123
Incoming resources from charitable activities					
Charitable activities	4	<u>268,964</u>	<u>-</u>	<u>268,964</u>	<u>340,315</u>
Total incoming resources		281,779	-	281,779	368,934
RESOURCES EXPENDED					
Charitable activities					
Employee costs	5	179,887	-	179,887	191,332
Property costs		30,640	-	30,640	32,168
General costs		8,315	-	8,315	10,127
Producing information		2,995	-	2,995	9,387
Training and events		7,609	5,000	12,609	17,968
Governance costs	6	<u>6,091</u>	<u>-</u>	<u>6,091</u>	<u>5,876</u>
Total resources expended		235,537	5,000	240,537	266,858
NET INCOMING/(OUTGOING) RESOURCES before transfers					
		<u>46,242</u>	<u>(5,000)</u>	<u>41,242</u>	<u>102,076</u>
Gross transfers between funds	13	<u>(9,470)</u>	<u>9,470</u>	<u>-</u>	<u>-</u>
Net incoming/(outgoing) resources		36,772	4,470	41,242	102,076
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>142,141</u>	<u>80,945</u>	<u>223,086</u>	<u>121,010</u>
TOTAL FUNDS CARRIED FORWARD		<u>178,913</u>	<u>85,415</u>	<u>264,328</u>	<u>223,086</u>

The notes form part of these financial statements

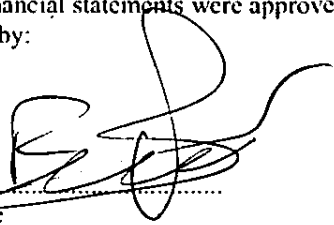
**BLACK AND ETHNIC MINORITY INFRASTRUCTURE
SCOTLAND LIMITED**

**BALANCE SHEET
AT 31 MARCH 2011**

	Notes	2011 £	2010 £
CURRENT ASSETS			
Cash at bank and in hand		270,236	228,671
CREDITORS			
Amounts falling due within one year	10	(5,908)	(5,585)
NET CURRENT ASSETS		<u>264,328</u>	<u>223,086</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>264,328</u>	<u>223,086</u>
NET ASSETS		<u>264,328</u>	<u>223,086</u>
FUNDS	13		
General funds		178,913	142,141
Designated funds		<u>85,415</u>	<u>80,945</u>
TOTAL FUNDS		<u>264,328</u>	<u>223,086</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 19th March 2012 and were signed on its behalf by:


.....
Trustee

FIROOZ BEHSERESHT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2011**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under the charitable activity headings with reference to activities performed in the year. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Staff costs are all emoluments incurred. Other direct costs are non-staff costs incurred by each principal activity.

Governance costs

Governance costs are those incurred in connection with the administration of the charity and constitutional and statutory compliance.

Taxation

The company is a charity and is recognised as such by OSCR and HMRC for taxation purposes. As a result there is no liability to taxation on its exempt activities.

Fund accounting

The general reserves are funds which the company may use in the furtherance of its objectives at the discretion of its members.

Designated reserves are set aside for specific projects.

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.

2. ACTIVITIES FOR GENERATING FUNDS

	2011	2010
	£	£
Income from consultation fees and partnership initiatives	<u>12,681</u>	<u>28,496</u>

3. INVESTMENT INCOME

	2011	2010
	£	£
Deposit account interest	<u>134</u>	<u>123</u>

**BLACK AND ETHNIC MINORITY INFRASTRUCTURE
SCOTLAND LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2011**

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	2011 £	2010 £
Grants	Charitable activities	<u>268,964</u>	<u>340,315</u>

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

	2011 £	2010 £
Scottish executive - funding	250,000	250,000
Other grants	-	75,945
Big Lottery	-	10,000
Future Jobs Fund	<u>18,964</u>	<u>4,370</u>
	<u>268,964</u>	<u>340,315</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Totals £
Employee costs	179,887	179,887
Property costs	30,640	30,640
General costs	8,315	8,315
Producing information	2,995	2,995
Training and events	<u>12,609</u>	<u>12,609</u>
	<u>234,446</u>	<u>234,446</u>

6. GOVERNANCE COSTS

	2011 £	2010 £
Accountancy	1,695	286
Legal fees	1,396	1,777
Auditors' remuneration	<u>3,000</u>	<u>3,813</u>
	<u>6,091</u>	<u>5,876</u>

7. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2011 £	2010 £
Auditors' remuneration	<u>3,000</u>	<u>3,813</u>

**BLACK AND ETHNIC MINORITY INFRASTRUCTURE
SCOTLAND LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2011**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2011 nor for the year ended 31 March 2010.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2011 nor for the year ended 31 March 2010.

9. STAFF COSTS

	2011 £	2010 £
Wages and salaries	171,102	179,153
Other pension costs	<u>7,166</u>	<u>8,293</u>
	<u>178,268</u>	<u>187,446</u>

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

2011	2010
8	7

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2011 £	2010 £
Trade creditors	<u>5,908</u>	<u>5,585</u>

11. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	2011 £	2010 £
Expiring:		
Within one year	<u>27,025</u>	<u>27,025</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General funds £	Designated funds £	2011 Total funds £	2010 Total funds £
Current assets	184,821	85,415	270,236	228,671
Current liabilities	<u>(5,908)</u>	<u>-</u>	<u>(5,908)</u>	<u>(5,585)</u>
	<u>178,913</u>	<u>85,415</u>	<u>264,328</u>	<u>223,086</u>

**BLACK AND ETHNIC MINORITY INFRASTRUCTURE
SCOTLAND LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2011**

13. MOVEMENT IN FUNDS

	At 1.4.10 £	Net movement in funds £	Transfers between funds £	At 31.3.11 £
Unrestricted funds				
General fund	142,141	46,242	(9,470)	178,913
Designated	80,945	(5,000)	9,470	85,415
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	223,086	41,242	-	264,328

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	281,779	(235,537)	46,242
Designated	-	(5,000)	(5,000)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	281,779	(240,537)	41,242

Designated reserves are set aside for a research project with Heriot Watt University and for marketing and training needs of the charity.

14. COMPANY LIMITED BY GUARANTEE

The company is a company limited by guarantee. The liability of the members is limited to £1 each.