

**REGISTERED COMPANY NUMBER: SC200547**  
**REGISTERED CHARITY NUMBER: SC027692**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017  
FOR  
BEMIS (SCOTLAND)**

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

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COMPANIES HOUSE

**BEMIS (SCOTLAND)**

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FOR THE YEAR ENDED 31 MARCH 2017**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2017**

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 2017. 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 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

**I. OUTLINE INTRODUCTION:**

BEMIS is the national Ethnic Minorities led umbrella body supporting the development of the Ethnic Minorities Voluntary Sector in Scotland. BEMIS was established in 2001 to promote the interest of minority ethnic voluntary organisations, develop capacity and support inclusion and integration of ethnic minorities communities. BEMIS is a member-led and managed organisation with an elected board of directors.

BEMIS aims to address inequalities by empowering communities, working towards an inclusive society by establishing structures, which recognise diversity and empowers ethnic minorities, and ensuring that they are fully recognised and supported as a valued part of the Scottish multicultural civic society.

**II. Vision & Mission of BEMIS**

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.

As a strategic national infrastructure organisation, BEMIS aims to empower the diverse Ethnic Minority third sector and the DIVERSE communities that this sector represents. 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.

BEMIS, within the perspective of our vision, strategies and operational planning and delivery, adopt the following core principles:

- Recognizes and respect the variety of diversity in all it does.
- Seeks to foster a sense of community within, and solidarity between, minority groups.
- Ensures that its policies and actions are clear, coherent, and consistent, and apply equally to all.
- Embraces all without either homogenizing difference or entrenching ethnic division.
- Does not favor any group over any other, or to entrench any racist doctrine or ethnic hierarchy.
- Avoids any policy or action which gives offence to any stake-holders.
- Is open to the fluidity of individuals' self-description and to the fluidity of ethnic and other related classifications.
- Does not seek or purport to speak on behalf of minority communities either individually or collectively, but assist them to speak for themselves.
- Utilises consultative and inclusive approaches to facilitate effective community engagement to inform and influence local and national policies.
- Ensures that its Board and staff is reflective of the diverse communities in Scotland.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2017**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**III. STRATEGIC AIMS AND OBJECTIVES**

All of BEMIS strategic, planning and operational contexts are utilised within a partnership approach to all equality strands promoting collaboration and progressive cooperation at all levels. The following role and remit constitute a reflection of our vision, strategic and operational principles. BEMIS will have three overarching strategic 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 promote & progress an inclusive society and democratic active citizenship for all in a multicultural Scotland at Scottish, UK and European levels: promoting Democracy & Human Rights Education in Scotland ensuring inclusive active citizenship roles for the diverse communities.

Within the above context, BEMIS has and continue to be a major partner in supporting the equality agenda in Scotland and in supporting the diverse communities within the framework of equality, diversity and a cohesive multicultural Scotland, and this has been demonstrated through our activities outlined below:

PROJECT I: EMPOWERED & ACTIVE COMMUNITIES.

PROJECT II: ENGAGED AND INCLUSIVE COMMUNITIES.

PROJECT III: IMPROVING OPPORTUNITY IN EDUCATION & EMPLOYMENT.

Samples of our work throughout 2016-2017:

**CAPACITY BUILDING SUPPORT**

BEMIS provided focused and direct capacity building support to 44 diverse grass root community groups through attentive and dedicated capacity building provision enabling them to become more 'active' and 'responsive' through being 'more empowered and equipped to empower respective communities in taking part in all aspects of Scottish life' and able 'to be involved and endowed to identify and address needs in their own communities, etc.: Supported Groups are able to deliver services locally and represent their communities in various aspects of civic life such as: inform policy, participation in consultations, delivery of services, support own community while being part of wider local civic settings, etc., leading to their increased active involvement and representation in civil, economic and political engagement settings. There is a strong recorded evidence of increased representation and participation among diverse EM communities. Samples of support include (not conclusive): Governance-start-up support, organisational development, training, representation and participation, funding, governance training, employment support, etc.

**MEMO / MEMO Plus:** In collaboration between BEMIS and SCOJEC, we continue to mark unique partnership arrangements that has benefited various sectors and communities: <http://bemis.org.uk/memo/>

43 weekly Issues of MEMO were produced and shared with over 1800 relevant stakeholders: these publications have and continue to contribute to various stakeholders' awareness of equality advancements and discussions, enhancing their access to information and prompting increased engagement as well as increasing participation and connectivity at various levels among diverse EM and stakeholders in equalities and citizenship. This is complemented by an evidenced advancement in their active and dynamic participation and involvement in local and national developments and activities leading to improvement in their democratic involvement contributions.

Further, we provided additional MEMO+ specific and focused publications relevant to raising awareness and education among the diverse stakeholders with regards to important policy promoting participative democratic engagement: Specific links: <http://bemis.org.uk/memo/memo-plus/>

**Educational Film Programme:**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2017**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Thinking Global, Acting Local promoting Active Citizenship/. Long Standing GRAMNET & BEMIS partnership: The programme has been instrumental in advancing diverse stakeholders awareness of Democratic Participation, Human Rights Education (HRE) and Active Citizenship: Advance Human Rights Education Processes and Rationale in civic society; Develop creative frameworks of progressing Democratic Active Participation through learning and debating themes presented as observances of human rights and equality themes. Eight themes for these events yearly were chosen and coordinated by both partners; however, all themes are in line with issues relevant to Equality and Human Rights Education for Scotland as part for the civil society education of human rights and active citizenship. Outcome:

- Increased awareness among minimum 400 participant stakeholders (yearly) from EM civil society, wider civil-society, policy makers, etc. in relation to equalities, human rights education and active citizenship through screenings of national and international observances of equality and human rights themes, debates and educational literature.
- Enhanced education and participation of the diverse stakeholders with regards to equality and human rights leading to improved activism and democratic participation.

**EQUITY PROJECT:** Partnership SFA & BEMIS aiming at stimulating and sustaining support for the engagement and participation of the diverse EM communities across Scotland in football sport (beyond playing the game and into mainstream football support and participation): There is documented evidence of:

- Increase in EM involved in, Scottish FA player pathway
- Improved relationships between EM communities and the Scottish FA and its member clubs.
- Increased raised awareness of Tackling Hate Crime and sectarianism / improved active citizenship and integration: This is evidenced in the increase in local tournaments themed at Antiracism and Hate Crime and delivered by various local diverse groups across Scotland.

A major outcome of this partnership is the recent development where, the SFA has recruited a supportive Diversity and Equality Advisory Board made of various experts (Academic, 3rd Sector and equality experts) in the field of equality and diversity. This development will ensure more focused and advancements in terms of progressing equality within the SFA at all levels. Another major outcome is the engagement of other governing Sport bodies in similar partnerships to ensure inclusive participation of the diverse EM: Netball Scotland; Squash Scotland, etc.

**Multicultural Cup:** Planning and delivered in October 2016 with participation of over 200 multicultural community members in a national multicultural football event promoting diversity and anti-hate crime practices.

**EM Participation in Themed Years & Winter Festivals:** Complementing the National Performance Framework: 'To Create an inclusive national identity - resilient, diverse and sustainable communities': Multicultural Celebration of 2016 Year of Innovation, Architecture & Design / WINTER FESTIVALS April 16 - March 17:

This took the form of administering small grants programme to diverse community groups and facilitating national events including key agencies, partner and communities to 'showcase' practical manifestation of REF 13 + NP Outcome 'strong / fair and inclusive national identity'.

Alongside facilitating integration of diverse communities to the themed year, BEMIS has developed and delivered the process to engage diverse groups within the winter festivals period between 2016 / 2017: This included the delivery of small grants funding to enable local communities to articulate the key themes using their key cultural characteristics and in relation to this 2016 their physical assets, such as buildings, local environment, place and communities: 64 Small diverse Community Grant events & four major events delivered:

- Scotland / Pakistan' St. Andrews Day Dinner attended by 140 diverse stakeholders.
- National Conference 'Creating an Inclusive National Identity through ICH' : 30th November attended by 125 diverse stakeholders. BEMIS and TRACS worked together promoting the traditional arts and intangible cultural heritage (ICH) as a conduit to an 'inclusive national identity', community cohesion and integration": Race Equality Framework for Scotland 2016 - 2030
- Celtic Connections National events: 1 'Why an Inclusive National Identity Matters' & event 2: 'BEMIS Celebrates Burns - A Toast tae the Lassies'

**Improving Opportunities through Education:** Education & Lifelong Learning: BEMIS continued its collaboration with Education Scotland and having input into relevant educational issues in relation to equality, parents and attainment: We had direct input into the National parental Engagement Steering Group, the National Improvement Framework, Review of family learning group and Closing the Attainment Gap both with Education Scotland and S. Government.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2017**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

BEMIS Delivered a workshop at Education Scotland's conference regarding Parental Engagement inclusion and Diversity' at Heriot Watt University in Sept 2016 attended by 120 teachers, parents, practitioners, local authorities, etc.

Another work shop, regarding engaging EM parents & attainment gap- sharing good practices, was delivered at GCVS and attended by 50 Community Education officers, teachers and local authority officials. Together with the MA project, we delivered 149 CPD training places to practitioners including schools in Edinburgh, Glasgow, Renfrewshire and Lanarkshire to build understanding across teachers and pastoral support on attainment, equality and the Apprenticeship family and accessibility.

**Working in partnership with SDS, Employers, National training providers and local EM communities across Scotland:** this programme was developed to ensure that Minority young people benefit from significantly reduced barriers to MA opportunities where activities were designed in partnership with key stakeholders. From April 2016 to December 16 the programme has:

- Extended MAs reach by hosting 10 Modern Apprenticeship Information events with attendance of over 555 young people, 25 parents across Edinburgh, Glasgow, Lanarkshire and Renfrewshire.
- Develop and delivered 15 employability sessions, including MA Info sessions across 7 schools who have a high number of EM pupils. Delivered 15 Employability Workshops across schools in Glasgow and now preparing to deliver similar sessions across Edinburgh Secondary Schools .
- Through our combined events we have reached 1013 young people, parents, communities and practitioners
- Designed and delivered 12 CPD programmes across NTPs, practitioner and employers reaching 149 agencies to upskill their knowledge and understanding of engaging with EM communities, Importance of Critical Conversations, the 2010 Equalities Act and building their confidence in discussing perceived/real barriers to engagement.

The impact of this work is that Employers/National Training Providers (NTPs) reach to recruit, retain and promote ethnic minority communities via diversification of marketing opportunities, seminars, social media and upskilling individuals who are currently on entry level post to fulfil openings at a higher level when available.

Over this period we have witnessed a significant increase in the value of MAs across EM communities attracting 93 new participants from over 28 referral agencies this has resulted in 181 new MA opportunities. 37% of our new referrals now come via 'word of mouth'. Our activities are young person centred therefore individualised to the need of the young person, for example, 1:1 mentoring, CV workshops, Employability Workshops and Application Support

Sample of additional initiatives and projects that have been developed through BEMIS work such as Parliamentary Events and Bill submissions; input into Equality and Human Rights Committee / Joseph Rowntree Foundation - Poverty and Ethnicity / Offensive Behaviour at Football and Threatening Communications Act Scotland (Repeal Bill); UNCERD: BEMIS engagement with UNCERD / Scottish Government and key partners on UNCERD process and outcomes. Scottish Specific issues brought to fore of UNCERD process: Ongoing: Derogation of recognition inherent within both UNCERD articles 1 + 2 and Domestic Equality Act (2010) Race Definition continues to prevail as a fundamental barrier to progressing and professionally understanding REF 16-30 and National Performance Framework

Representation: CDAS: Community Development Alliance Scotland; SWC: Scottish Women's Convention; CLD Standards Council : community Learning and Development; Standards Council SDS: Equality Advisory Group; Education Scotland: Equality Advisory Group; Scottish Parental Involvement Officers Network; Refugee Integration Forum; Parental Involvement Stakeholders Group; National Strategic Forum for Adult Education and Participation working group; GHRN: Glasgow Human Rights Network

European Network: AEDH European Association of Defense for Human Rights; DARE Network: Democracy and Human Rights Education in Europe, etc.

BEMIS continues to enjoy a high proportion of fundamental Strengths that are essential for the development and delivery of our role and remit. The opportunities for developing and delivering our strategies and objectives are utilized positively in line with the remit of BEMIS Scotland and the race equality agenda in Scotland in support of the diverse EM third sector as well as the Scottish Government policies and initiatives around equality and social justice.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2017**

**FINANCIAL REVIEW**

**Reserves policy and going concern**

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.

The Board of Trustees have reviewed the likely outcome for the next 12 months taking account of historic trends and performance since the balance sheet date. The trustees consider the charity to be a going concern as it is in a position to meet its financial liabilities as they fall due and will be able to do so for a period of at least 12 months from the date the accounts are signed.

**Financial Review**

Incoming resources for the year ended 31 March 2017 were £420,516 (2016 : £585,179) which represents a decrease of £164,663 from the previous year. The decrease has occurred mainly due to the recognition of income in advance of the 2017 Statement of Financial Activity. Expenditure over the year was £422,246 (2016 : £498,724) which left a deficit of £1,730 (2016 : surplus £86,455). The balance sheet shows net assets of £494,463 (2016 : £496,193).

The Board is grateful to the Scottish Government for continued financial support for its core activity.

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 PLANS**

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The company was established under a Memorandum of Association which established the objects and powers and is governed under its Articles of Association.

**Recruitment and appointment of new trustees**

The Committee of Management of the company as at 31 March 2017 is detailed below. 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 trustee, followed up by continuing training to maintain the appropriate level of skills and knowledge necessary to oversee the operations of the company.

**Key management remuneration and related parties**

The directors consider that the Board of Directors, who are the charity's trustees, and the Chief Executive comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All directors/trustees give of their time freely and no director/trustee received any remuneration nor expenses during the year.

The pay of senior staff is reviewed annually, taking account of market conditions and salaries available to staff in similar positions in other organisations.

In addition, the Board considers that the charity's related parties are its trustees and details of related party transactions are given in note 12 to the financial statements.

**Principal risks**

The trustees have conducted their own review of major risks to the charity and have implemented systems to mitigate these. The key risk to the charity is the reliance they have upon the equality funding grant provided by the Scottish Government.

**BEMIS (SCOTLAND) (REGISTERED NUMBER: SC200547)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2017**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
SC200547

**Registered Charity number**  
SC027692

**Registered office**  
4th Floor Centrum Building  
38 Queen Street  
Glasgow  
G1 3DX

**Trustees**

Mrs M H Brannan	Edinburgh Inter Faith	
Miss Z Ibrahim		- resigned 23.2.17
Ms E Grossman	The Polish Society/GRAMnet	
Mr E Borowski	Scottish Council of Jewish Communities	
Ms H Alarishi	Scottish Arab Women's Association (SAWA)	
Mrs M T Lance	Minorities Women's Society	
Dr S S Multani	Central Scotland Interfaith	
Dr P Muinde	East African Network	
Mr J Lang	Musician	- appointed 23.2.17
Mr C Merrouche	Algerian Society	- resigned 17.10.16
Mr H Kupeli	The Alevi Community Group	- resigned 23.2.17
Mr M A Saki	Iranian Scottish Association (ISA)	- resigned 11.7.17

**Company Secretary**  
Mrs M H Brannan

**Auditors**

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

**Key management personnel**

Rami Ousta                      Chief Executive

**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.



**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2017**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of BEMIS (Scotland) 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), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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.

**AUDITORS**

The auditors, Martin Aitken & Co Ltd, 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.

Approved by order of the board of trustees on 21 December 2017 and signed on its behalf by:



Mrs M H Brannan - Trustee

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF BEMIS (SCOTLAND) (REGISTERED NUMBER: SC200547)**

We have audited the financial statements of BEMIS (Scotland) for the year ended 31 March 2017 on pages ten to nineteen. 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 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 set out on page seven, 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 (APB's) Ethical Standards for Auditors, including APB Ethical Standard - Provisions Available for Small Entities (Revised), in the circumstances set out in note 13 to the financial statements

### **Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the FRC's website at [www.frc.org.uk/apb/scope/private.cfm](http://www.frc.org.uk/apb/scope/private.cfm).

### **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 2017 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; 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**

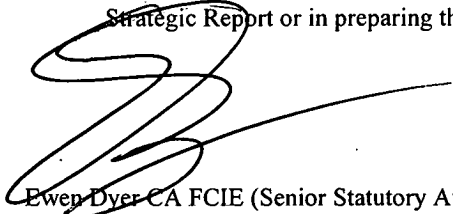
In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF  
BEMIS (SCOTLAND) (REGISTERED NUMBER: SC200547)**

**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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.



Ewen Dyer CA FCIE (Senior Statutory Auditor)

for and on behalf of Martin Aitken & Co Ltd

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

21 December 2017

**BEMIS (SCOTLAND)**
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

	Notes	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
<b>INCOME FROM</b>					
<b>Charitable activities</b>					
Charitable activities		268,750	125,459	394,209	562,502
Other trading activities	2	7,431	18,444	25,875	22,026
Investment income	3	432	-	432	651
<b>Total</b>		<b>276,613</b>	<b>143,903</b>	<b>420,516</b>	<b>585,179</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		18,153	17,396	35,549	12,416
Employee costs		212,393	92,195	304,588	399,414
Property costs		13,750	13,750	27,500	23,708
General costs		3,668	50,941	54,609	63,186
<b>Total</b>		<b>247,964</b>	<b>174,282</b>	<b>422,246</b>	<b>498,724</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>28,649</b>	<b>(30,379)</b>	<b>(1,730)</b>	<b>86,455</b>
<b>Transfers between funds</b>	11	<b>25,144</b>	<b>(25,144)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>53,793</b>	<b>(55,523)</b>	<b>(1,730)</b>	<b>86,455</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>374,271</b>	<b>121,922</b>	<b>496,193</b>	<b>409,738</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>428,064</b>	<b>66,399</b>	<b>494,463</b>	<b>496,193</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

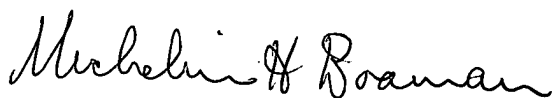
**BEMIS (SCOTLAND) (REGISTERED NUMBER: SC200547)**

**BALANCE SHEET  
AT 31 MARCH 2017**

	Notes	2017 £	2016 £
<b>CURRENT ASSETS</b>			
Debtors	8	57,006	4,974
Cash at bank and in hand		449,870	504,908
		<u>506,876</u>	<u>509,882</u>
 <b>CREDITORS</b>			
Amounts falling due within one year	9	(12,413)	(13,689)
		<u>494,463</u>	<u>496,193</u>
<b>NET CURRENT ASSETS</b>			
		<u>494,463</u>	<u>496,193</u>
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>494,463</u>	<u>496,193</u>
 <b>NET ASSETS</b>		<u>494,463</u>	<u>496,193</u>
 <b>FUNDS</b>	11		
Unrestricted funds:			
General fund		206,376	152,584
Designated funds		221,687	221,687
		<u>428,063</u>	<u>374,271</u>
Restricted funds		66,400	121,922
<b>TOTAL FUNDS</b>		<u>494,463</u>	<u>496,193</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.

The financial statements were approved by the Board of Trustees on 21 December 2017 and were signed on its behalf by:



Mrs M H Brannan -Trustee

The notes form part of these financial statements

**BEMIS (SCOTLAND)**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2017**

	Notes	2017 £	2016 £
<b>Cash flows from operating activities:</b>			
Cash generated from operations	1	(55,040)	86,975
Interest paid		(430)	(408)
<b>Net cash provided by (used in) operating activities</b>		<u>(55,470)</u>	<u>86,567</u>
<b>Cash flows from investing activities:</b>			
Interest received		<u>432</u>	<u>651</u>
<b>Net cash provided by (used in) investing activities</b>		<u>432</u>	<u>651</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(55,038)</u>	<u>87,218</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>504,908</u>	<u>417,690</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>449,870</u></u>	<u><u>504,908</u></u>

The notes form part of these financial statements

**BEMIS (SCOTLAND)**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2017**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	<b>(1,730)</b>	<b>86,455</b>
Adjustments for:		
Interest received	<b>(432)</b>	<b>(651)</b>
Interest paid	<b>430</b>	<b>408</b>
Increase in debtors	<b>(52,032)</b>	<b>(179)</b>
(Decrease)/increase in creditors	<b>(1,276)</b>	<b>942</b>
Net cash provided by (used in) operating activities	<b><u>(55,040)</u></b>	<b><u>86,975</u></b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006.

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

The financial statements are presented in Sterling (£) and are rounded to the nearest whole pound.

**Income**

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

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions applying have been met, it is probable that the income will be received and the amount can be reliably measured.

**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.

**Charitable activities**

Costs of charitable activities are incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

**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**

Funds held by the charity are either:-

Unrestricted funds comprising:

General funds - funds that can be used in accordance with the charitable objects at the discretion of the trustees; and

Designated funds - funds set aside by the trustees for specific future purposes or projects.

or

Restricted funds - either funds that can be used only for that particular purpose as specified by the donor or funds that have been raised for particular purposes.

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

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.



**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**1. ACCOUNTING POLICIES - continued**

**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.

**Other basic financial instruments**

The charity only has financial assets and 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.

**Debtors**

Short term debtors are measured at transaction price, less any impairment.

**Creditors**

Short term creditors are measured at transaction price.

**Operating lease commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

**2. OTHER TRADING ACTIVITIES**

	2017	2016
	£	£
Income from consultation fees and partnership initiatives	25,875	22,026
	<u>25,875</u>	<u>22,026</u>

**3. INVESTMENT INCOME**

	2017	2016
	£	£
Deposit account interest	432	651
	<u>432</u>	<u>651</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2017	2016
	£	£
Auditors' remuneration	3,601	3,360
Foreign exchange (gain)/loss	(7,192)	(6,893)
	<u>(3,591)</u>	<u>(3,533)</u>

**BEMIS (SCOTLAND)****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017****5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

**Trustees' expenses**

For the year ended 31 March 2017, expenses for travel and subsistence of £423 (2016 : £421) were re-imbursed to 4 trustees.

**6. STAFF COSTS**

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

	<b>2017</b>	<b>2016</b>
Staff	<b>11</b>	<b>13</b>
	<u>          </u>	<u>          </u>

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME FROM</b>			
<b>Charitable activities</b>			
Charitable activities	215,000	347,502	562,502
Other trading activities	19,126	2,900	22,026
Investment income	651	-	651
	<u>234,777</u>	<u>350,402</u>	<u>585,179</u>
<b>Total</b>	<b>234,777</b>	<b>350,402</b>	<b>585,179</b>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	4,261	8,155	12,416
Employee costs	138,353	261,061	399,414
Property costs	23,708	-	23,708
General costs	7,008	56,178	63,186
	<u>173,330</u>	<u>325,394</u>	<u>498,724</u>
<b>Total</b>	<b>173,330</b>	<b>325,394</b>	<b>498,724</b>
 <b>NET INCOME/(EXPENDITURE)</b>	<b>61,447</b>	<b>25,008</b>	<b>86,455</b>
 <b>Transfers between funds</b>	<b>2,890</b>	<b>(2,890)</b>	<b>-</b>
	<u>64,337</u>	<u>22,118</u>	<u>86,455</u>
<b>Net movement in funds</b>	<b>64,337</b>	<b>22,118</b>	<b>86,455</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>309,935</b>	<b>99,803</b>	<b>409,738</b>
	<u>374,272</u>	<u>121,921</u>	<u>496,193</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>374,272</b>	<b>121,921</b>	<b>496,193</b>

**BEMIS (SCOTLAND)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
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**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Trade debtors	3,256	1,224
Prepayments and accrued income	53,750	3,750
	<u>57,006</u>	<u>4,974</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Trade creditors	1,667	650
Social security and other taxes	7,216	8,938
Accrued expenses	3,530	4,101
	<u>12,413</u>	<u>13,689</u>

**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
Current assets	438,338	68,538	506,876	509,882
Current liabilities	(10,275)	(2,138)	(12,413)	(13,689)
	<u>428,063</u>	<u>66,400</u>	<u>494,463</u>	<u>496,193</u>

BEMIS (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017

11. MOVEMENT IN FUNDS

	At 1.4.16 £	Net movement in funds £	Transfers between funds £	At 31.3.17 £
<b>Unrestricted funds</b>				
General fund	152,584	28,648	25,144	206,376
Designated funds	221,687	-	-	221,687
	<u>374,271</u>	<u>28,648</u>	<u>25,144</u>	<u>428,063</u>
<b>Restricted funds</b>				
Skills Development	101,500	(101,500)	-	-
Year of Food and Drink	1,216	-	(1,216)	-
Joseph Rowantree Foundation	7,407	-	(7,407)	-
ERASMUS+ Valley	11,799	4,722	(16,521)	-
Year of History, Heritage and Archeology	-	66,400	-	66,400
	<u>121,922</u>	<u>(30,378)</u>	<u>(25,144)</u>	<u>66,400</u>
<b>TOTAL FUNDS</b>	<u>496,193</u>	<u>(1,730)</u>	<u>-</u>	<u>494,463</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	276,613	(247,965)	28,648
<b>Restricted funds</b>			
Skills Development	16,724	(118,224)	(101,500)
ERASMUS+ Valley	6,779	(2,057)	4,722
Year of History, Heritage and Archeology	66,400	-	66,400
Year of Innovation Architecture and Design	54,000	(54,000)	-
	<u>143,903</u>	<u>(174,281)</u>	<u>(30,378)</u>
<b>TOTAL FUNDS</b>	<u>420,516</u>	<u>(422,246)</u>	<u>(1,730)</u>

In the prior year, the charity received a grant of £101,500 for its skills development funding. During the year, £101,500 was expended with the completion of the 2016/17 project. The trustees provided an in kind contribution of £12,333 towards the management costs of the project.

The designated fund balance represents £76,635 set aside for the marketing and training needs of the charity and £12,820 as to be utilised for Skills Development. The remaining balance of £132,232 is reserved in order to ensure the charity meets any legal obligations to staff in terms of redundancy.

In the prior year, the charity was offered a grant of 40,404 Euro (£31,998) for the ERASMUS+ Valley project. This grant was partially recognised (£11,799) last year, as some of the conditions of the grant had not yet been met. The grant was fully recognised and expended in the year. The project was complete in March 2017.

During the year, the charity received a grant of £54,000 for the Year of Innovation Architecture and Design. £54,000 was expended with the completion of the project.

**BEMIS (SCOTLAND)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017**

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2017.

**13. APB ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**14. ULTIMATE CONTROLLING PARTY**

The charitable company is controlled by the Board of Trustees.

**15. COMPANY LIMITED BY GUARANTEE**

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