

REGISTERED COMPANY NUMBER: SC200547
REGISTERED CHARITY NUMBER: SC027692

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014
FOR
BEMIS (SCOTLAND)**

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

TUESDAY



SCT *S3NBOV77* #151
COMPANIES HOUSE

BEMIS (SCOTLAND)

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014**

	Page
Report of the Trustees	1 to 9
Report of the Independent Auditors	10 to 11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 to 18

BEMIS (SCOTLAND)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2014

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 2014. 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

Registered Charity number
SC027692

Registered office
5th Floor Centrum Building
38 Queen Street
Glasgow
G1 3DX

Trustees

Mr E Borowski	Scottish Council of Jewish Communities	
Dr P Muinde	East African Network	
Mrs M H Brannan	Edinburgh Inter Faith Association	
Dr S S Multani	Central Scotland Interfaith	
Mr G Croall	Irish Diaspora in Scotland Association	- resigned 24.4.13
Mr F Behseresht	Iranian Scottish Association (ISA)	- resigned 18.6.14
Mr D Boyle	HARP Community Project	- resigned 18.6.14
Mr S Chowdhary	Central Gurdwara Singh Sabha	- resigned 18.6.14
Mrs M T Lance	Minorities Women's Society	
Ms H Alarishi	Scottish Arab Women's Association (SAWA)	- appointed 24.4.13
Mr C Merrouche	Arab Society	- appointed 10.4.14
Mr H Kupeli	The Alevi Community Group	- appointed 3.11.14
Ms E Grossman	The Polish Society	- appointed 3.11.14
Mr M A Saki	Iranian Scottish Association (ISA)	- appointed 3.11.14

Company Secretary
Mrs M H Brannan

Auditors

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

BEMIS (SCOTLAND)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2014

REFERENCE AND ADMINISTRATIVE DETAILS

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.

Recruitment and appointment of new trustees

The Committee of Management of the company as at 31 March 2014 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 trustee, 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

Objectives and aims

The core activities of BEMIS include capacity building, co-ordination and strategic influence, identifying and addressing areas for targeted support and development and partnership working in support of the diverse ethnic minorities and the Equality Agenda in Scotland. The core activities are undertaken across Scotland by a dedicated team of staff with specific remits and specialist areas of work. We have the capacity to be flexible in our approach to maximise co-ordination and cross-fertilisation of areas of work.

Vision and Mission of BEMIS Scotland

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 advancing 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.

BEMIS HAS THREE OVERARCHING AIMS AND OBJECTIVES:

- 1) **To empower and build the capacity of formal and informal minority community organisations.**
- 2) **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).**
- 3) **To help develop, promote and progress inclusive society and democratic active citizenship for all in a multicultural Scotland at Scottish, UK and European levels. In addition, to be pro-active in supporting and promoting democracy and human rights education in Scotland ensuring inclusive active citizenship roles for the diverse ethnic minority communities.**

Our activities are presented, though in different headings, within the context of the main overarching objectives of BEMIS and in line with the identified priorities.

BEMIS (SCOTLAND)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2014

OBJECTIVES AND ACTIVITIES

Significant activities

Overarching Strategic Aims and Activities in Relation to Identified Areas of Work:

Our designed projects and activities are in line to achieve outcomes that can attribute and meet the Scottish Government (SG) priorities at several levels; for example, our activities will focus on enhancing and supporting ethnic minorities (EM) communities, policy makers, and the strategic direction regarding the equality agenda in Scotland through:

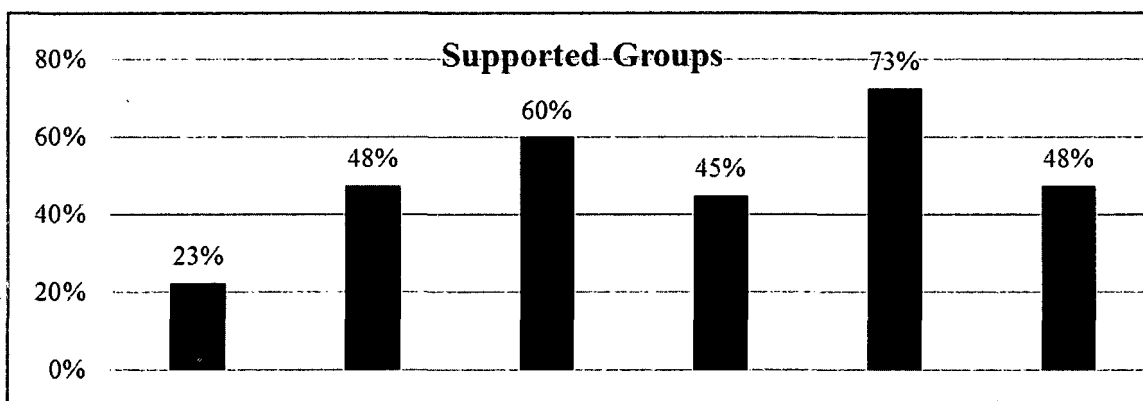
- 1) Improving Opportunities: Community and Capacity Building /Sustainability of Local Community capacity/ Youth Employment
- 2) Developing Safer and Responsive Communities / Active Citizenship and Empowerment/ Prevention Agenda.
- 3) Active Vibrant Communities: Active Citizenship/ Hate Crime/ Influencing Public and Third Sector/ Prevention Agenda

ACHIEVEMENT AND PERFORMANCE

Project I: IMPROVING OPPORTUNITIES & CREATING MORE RESPONSIVE COMMUNITIES

Capacity Development:

Capacity building support has been on-going to 37 organisations who have received dedicated one-to-one support from BEMIS Scotland: including Persian, African, Arab, Irish, Afghani, EM youth, African Refugees, Women, Polish, etc) leading to their increased representation and ability to deliver events and services themselves/ participating in and delivering events at various levels. Nature and focus of support can be outlined in this context



Areas that have been improved are as follows:

- 23 % of supported groups have been assisted to gain charity status, opening new funding streams to assist them to grow.
- 48% of groups received focused infrastructure support, assisting in enhancing their professional and practical operation and delivery of services.
- 60% of supported groups received fundraising support, enabling them to access funding opportunities whilst building their own confidence in aligning such funding to their own aims and objectives.
- 45% of supported groups participated in formal workshop training including strategy, aims and objectives, financial controls, reporting finances, risk management, collating members' details.
- 73% gained assistance in developing their organisational governance particularly with developing constitutions and management structures which enabled a more focused and professional approach to operating and sustaining professional practice.

BEMIS (SCOTLAND)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2014

ACHIEVEMENT AND PERFORMANCE

- 48% of supported group, have now completed their projects in developing their understanding of their represented community's needs (Evidencing Needs Workshop). This activity has allowed groups to reflect on their services, recognise gaps, in service attract new income streams and demonstrate to potential funders that their programmes are community led.

MEMO:

Production of MEMO Publications 2013-14: Partnership: the Scottish Council of Jewish Communities and BEMIS.

44 publications have been produced and shared with over 1800 relevant stakeholders on a weekly basis: increased their awareness and information base as well as increasing participation in developments across Scotland.

Responses and requests to be included in distribution list has increased and the publication is used to promote Government consultations and events as well as other stakeholders increasing access to information. Feedback from our diverse stakeholders and EM members continue to reflect a very positive context where evidence of increased participation and informed sector is recorded.

Project II: PROMOTING ACTIVE CITIZENSHIP, HUMAN RIGHTS EDUCATION

A) Equity project - Partnership SFA & BEMIS:

Aims at increasing in EM players' involvement in Scottish Football Association (SFA) player pathway and clubs; greater access to support for established EM teams from Football Development Office (coach education, quality mark etc.) Increased cooperation between SFA and local EM groups and increased awareness of Tackling Hate Crime and sectarianism / improved active citizenship and integration.

This partnership continues to present its unique potential in addressing support to mainstreaming EM participation and empowerment in sport.

5 staff have been delivering support throughout Scotland, securing a huge increase in EM interaction and participation in events and leading on local initiatives with support from BEMIS promoting active citizenship and anti-hate crime messages.

The project has seen a great response from the diverse communities that have been engaged with 578 ethnic minorities engaged directly through various participation sessions and centres throughout Scotland, 83 ethnic minorities through coach education courses (cascading training to local structures) and 28 EM grassroots clubs groups <http://bemis.org.uk/sfa-equity-project.html>

B) The referendum - empowering EM active citizenship

Aims at initiating more engaged EM communities in democratic structures and debates affecting Scotland and increasing awareness among the diverse EM regarding the referendum.

BEMIS continued its programmes of focused discussion in relation to EM participation in debates and raising awareness and we have deployed our capacity building programme to enhance the support of under-represented EM local diverse groups in engaging and participating in such debate in preparation of the White Paper and the Referendum date. 22 local diverse EM community organisation and groups (Arab, Polish, African, Afghani, Women) attended focus information and discussion meetings ensuring groups are engaging their communities in being aware of and taking part in the referendum.

Information sheets and documents relevant to explaining and assisting in raising awareness regarding the White Paper have been developed as a resource on our website and shared with over 2000 community and group stakeholders: Documents contributed to explaining the White Paper and shared with the diverse local communities preparing their understanding and informed participation in the referendum.

<http://bemis.org.uk/referendum/>

<http://bemis.org.uk/memo/memo-plus/>

C) The Ethnic Minorities Third Sector Network:

Delivering this programme has been agreed between both BEMIS and the Council of Ethnic Minority Voluntary Sector Organisations where both organisations focused on engaging the diverse grass roots communities in discussion regarding the White Paper (after production) concerning the referendum. Plans agreed with permission from the SG equality unit to have a national event and other smaller events to secure a focused and wider participation of the diverse EM communities within and equality setting. Three consultation events facilitated by the Ethnic Minority Third Sector Network

- The first national consultation took place in Glasgow on 20/01/2014
- The second consultation took place in Kirkcaldy on 06/02/2014
- The third in Inverness on 28/03/14

BEMIS (SCOTLAND)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2014

ACHIEVEMENT AND PERFORMANCE

The consultations were attended by over 200 people representing a diverse mix of Scotland's ethnic and cultural minority communities in both personal and representative capacities.

<http://bemis.org.uk/docs/em3sn-white-paper-consultations-summary.pdf>

D) Thinking Global, Acting Local promoting Active Citizenship:

Aim is to increase awareness among 400 participants (yearly) from EM civil society, wider civil society, policy makers, etc. in relation to human rights education and active citizenship through screening of national and international observances of equality and human rights themes, debates and educational literature.

Partnership with Glasgow Refugees, Asylum and Migrant Network (Gramnet), BEMIS.

This partnership continues to reflect a very positive platform not only for diverse engagement with EM communities and stakeholders but also in attracting new interest from relevant community stakeholders. Following on previous programmes, three events have been delivered in April / May and June 2013 raising awareness on International Romany Day, International Day of Families and World Refugee Day (attended by 109 diverse representatives contributing to lively discussions in relation to equality and human rights education as core values to social justice and community cohesion.

2013/2014 programme started 15 October 13: Six screenings have been delivered since October 2013 (two will run into May and June 14/15):

<http://bemis.org.uk/project/gramnet-film-series-2013-2014/>

The program has continued to be a great success and there is recorded evidence that increased participation is marked, leading to considerations for a bigger venue to carry out future events.

Project 3: IMPROVING OPPORTUNITIES THROUGH PARTNERSHIP WORK, RESEARCH & EVENTS

A). Towards a Training Model for Effective Ethical Translation in Health Care Settings in Scotland:

- Improvement in measurable outcomes of uptake of clinical and healthcare prescription and advice and improvements in EM and migrant trust and access to health care.

- New knowledge about the nature of trust in translation settings, the therapeutic role of translation, the potential for drama in the training of translators, the viability of intercultural and translation models in healthcare settings

- Improvement in efficiency of three way communication between patient, professional and translator (measurable post project) Partnership Glasgow University / GRAMNet / BEMIS/ Caledonian University:

The Research Focus is outlined through exploring:

- How do practitioners, interpreters and service users work through the challenges of intercultural communication in health care settings?

- What can we learn from their experiences?

- Where do they need support?

Outcome of the research can be outlined as follows:

- Improvement in measurable outcomes of uptake of clinical and healthcare prescription and advice and improvements in EM and migrant trust and access to health care.

- New knowledge about the nature of trust in translation settings, the therapeutic role of translation, the potential for drama in the training of translators, the viability of intercultural and translation models in healthcare settings

Improvement in efficiency of three way communication between patient, professional and translator (measurable post project)

<http://bemis.org.uk/project/ethical-translation-in-health-care-settings-in-scotland/>

B). Improving opportunities through promoting youth & other employment (March 2014): Conference: Equality Employment and The Economy within the White Paper.

Following on the work of the partners steering group (BEMIS leading partner/ Scottish Trade Union Congress/ SRC). A national event has been delivered on 10 March 2014 delivered at Glasgow University addressing 'Employment, Race Equality and the Referendum'.

<http://bemis.org.uk/wp/wp-content/uploads/2014/02/ERER-Delegates-Briefing.pdf>

118 stakeholder representatives attended the event reflecting active participation as aligned to debates regarding the White Paper and employment and race equality. Evaluation reflected active debate and influencing views following on presented discussions and debates.

BEMIS (SCOTLAND)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2014

ACHIEVEMENT AND PERFORMANCE

C). Building inclusive societies through active citizenship

Partnership with Hannover University / Parma University. This partnership aims at:

- Developing an educational tool kit for political and civil mentoring for EM & migrant and staff of core institutions:
 - Full training programme addressing EM and citizenship including a focused mentoring programme has been finalised and testing training sessions have taken place in Germany in October 2013 with participation of EU stakeholders. BEMIS engaged Scottish Partners such as Scottish Mentoring Network with us with a potential of developing further training in Scotland aiming at stakeholders in civil society (education, voluntary sector, academic, etc.)
- BEMIS is a main partner and represents the UK in sharing good practice examples in Scotland and promoting the context of race equality experiences in Scotland all over Europe. Similarly, initiatives to support Scottish stakeholders in gaining knowledge and training and practice of encouraging EM citizenship are being progressed.
- <http://bemis.org.uk/project/step-in-building-inclusive-societies-through-active-citizenship/>

D). Multicultural Cup:

Following on last year's success, the SFA has committed to sustaining this partnership with BEMIS to deliver the event as a yearly event.

A national event was coordinated by BEMIS and involved the SFA and various diverse local diverse EM community groups. However, due to the increase in demand for participation, this year's event was conducted in an invitation setting to reflect the diversity

- 180 diverse EM grassroots participants forming 16 teams, and 20 female EM forming 2 teams participated: including Polish, Arab, Nepalese, Chinese, Iranian, Scottish, African, Afghani, Muslim youth, etc.

- Teams were provided with full memorable football kits to keep and use in their own regular playing times encouraging professional image and encouraging team spirits.

- Feedback has reflected unique context where celebrating cultural diversity became a core flag for participants, BEMIS and the SFA.

<http://bemis.org.uk/sfa-equity-project.html>

E). Developing a stronger support for the EM deaf community

Support to the sensory impairment EM communities has been delivered at several levels leading to:

- Increased profile of the EM deaf community and increased service provision for families and affected individuals:
- BEMIS has worked very closely with: The Deaf Connection and Ishara and Asian Deaf Club managing to re-build their capacity through training and strategic development planning with them.
- Supporting Ishara in extending awareness and building initial skills for service providers and families to understand and learn British Sign Language (BSL) through planning and facilitating BSL seminar (already 30 stakeholders attended). Similar seminars will be repeated in other parts of Scotland leading to improved life opportunities for EM deaf community and enhanced responsive deaf community and service provision.
- Since April 2012, BEMIS worked and facilitated a Steering Group from the national Sensory Impairments stakeholders across Scotland with a remit to coordinate, develop and enhance partnership arrangements with regards to Race Equality and Sensory Impaired EM communities, as well as ensuring the SG strategy See Hear has engaged with relevant race equality stakeholders having direct input.

Steering Group has been meeting regularly and coordinating with the See Hear strategy team with an agreement for a national event to be delivered on 30th April 2014 with a focus on Ethnic Minorities and Sensory Impairment aiming at supporting service providers and stakeholders delivering a successful practice of the SG strategy.

Additional Outcomes:

In addition to delivering the stated outputs and activities, the outcome of BEMIS work gained new dimensions which impacted positively on overall outcomes expected by the SG, etc.

BEMIS (SCOTLAND)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2014

ACHIEVEMENT AND PERFORMANCE

- BEMIS has been proactive in providing focused and direct input to influencing policy with regards to, for example: Child poverty, Sensory Impairment, Employment Strategy, Hate Crime, Review of the Public Sector Equality Duty, Beyond Census 2011, Independence Referendum 'Future of Scotland Events'; Poverty Alliance Report Launch / Poverty in Scotland 2014; Constitutional Reform Equality and Human Rights Commission; Just Festival + BEMIS Policy Events; Scotland Without Prejudice (National Hate Crime Conference); Commission on Strengthening Local Democracy - Edinburgh - COSLA; Independent Advisory Committee - 'Tackling Sectarianism Report'; Community Empowerment Bill; Immigration Bill (Westminster) ; etc.

- BEMIS continued its role in representation at national forums and committees relevant to race equality: Intermediaries Network; Skills Development Scotland (Apprenticeship Advisory Committee); Glasgow Uni Human Rights Network; Gramnet; Community Learning and Development Standards Council; Scottish Women Convention; Faith in the Community Fund Assessors Committee; Coalition for the Realisation of Human Rights: Scottish Gypsy Travellers, etc.

- Capacity building support has increased with extra demands, and this would be an area for us to revise and increase allocated staff time for such support.

- Employment & Connecting Communities: Is a partnership approach between Skills Development Scotland (SDS) and BEMIS to build awareness, knowledge and connectivity increasing access to the National Training Programme and employability opportunities for EM and disability groups: 30th October 2013. Within the same framework, BEMIS has been working closely with SDS and has developed a full proposal and action plan with them. This has been initiated with a pilot event that took place on 30th October 2013 in Glasgow, aiming at connecting training providers and employability agencies under the umbrella of SDS including Support Training Action Group (STAG) and Scottish Training Federation (STF) as well as the diverse grass roots youth employment agencies for EM. 120 groups including 50 training providers attended the event connecting relevant stakeholders as a pilot scheme to be cascaded in other parts of Scotland in support of the employment strategy and agenda within the Equality Statement and Budget 2014-15. Follow up events have been planned with SDS.

<http://bemis.org.uk/events/previous-events/get-connected-working-together-to-promote-diversity/>

- Similarly, following on the initial partnership arrangement between BEMIS and Scottish Parent Teacher Council (SPTC): <http://www.bemis.org.uk/documents/Outline%20Report%20-%20BEMIS%20SPTC.pdf>, a full developed project (Gathered Together) has been developed and progressed to address under-representation of EM parents in their school education and to address the needs of Parent Councils in deploying a more inclusive and diverse representation strategy. Four staff are appointed and are taking the work in six pilot areas: Glasgow/ Aberdeen/ Aberdeenshire/ Fife/ Falkirk/ Clackmannshire. (Funded by Early Intervention Fund and managed by the Big Fund).

- BEMIS has been working closely with the SG Equality unit and Visit Scotland to develop a proposal with regards to facilitating and advancing the participation of EM in the Homecoming 2014 stimulated by BEMIS extensive experience and strategy with regards to Celebrating Scottish Multicultural Heritage: work is being developed for a 2014 delivery once finally approved: <http://bemis.org.uk/project/multicultural-homecoming-2014/>

The overall outcomes achieved can be summarised as follows.

- A more empowered Scottish EMVS through engagement, direct support and representation.
- A higher and more positive profile for the EMVS and diverse communities in Scotland.
- Increased capacity of the EM communities especially from under-represented communities, through direct support and engagement.
- Increased representation and engagement of EMVS and communities/groups from isolated or rural areas.
- Increased understanding of the diversity of the ethnic minorities and their needs between the wider voluntary sector and the major stakeholders including policy and decision makers.
- A more coordinated voice and representation for the diverse black and ethnic minority and EMVS and EM in consultation, decision and policy-making processes at local, regional and national levels.
- Development of more local and regional networks (geographical and issue based) from the EMVS and EM communities and increased partnerships with other agencies from all sectors.
- Increased and enhanced support to current networks local or regional by providing direct support and developing their profile and capacity.
- Development of more appropriate services and mechanisms for direct engagement and partnership working between service providers, decision and policy makers and the EMVS and EM communities from across Scotland

MONITORING AND EVALUATION

BEMIS (SCOTLAND)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2014

ACHIEVEMENT AND PERFORMANCE

The majority of our programmes can be monitored in terms of hard outcomes and achievements. We have established a number of quantitative and qualitative monitoring and evaluation tools. In addition, work progress and delivery of activities and feedback reports are used to record outcomes and provide monthly reports to the Board and progress reports to funders on our achieving stated objectives and outcomes.

The activities and programs listed above, in detail, in most cases reflect measurable outputs and outcomes.

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 2014 were £772,924 (2013 : £288,098) which represents an increase of £484,826 from the previous year. Expenditure over the year was £355,707 (2013 : £249,456) which left a surplus of £417,217 (2013 : £38,642). The balance sheet shows net assets of £759,530 (2013 : £342,313).

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 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.

BEMIS (SCOTLAND)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2014

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).

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:

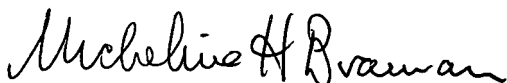
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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 17 December 2014 and signed on its behalf by:



.....
Mrs M H Brannan - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF BEMIS (SCOTLAND)

We have audited the financial statements of BEMIS (Scotland) for the year ended 31 March 2014 on pages twelve to eighteen. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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 nine, 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, including APB Ethical Standard - Provisions Available for Small Entities (Revised), in the circumstances set out in note 16 to the financial statements

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 Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. 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 2014 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

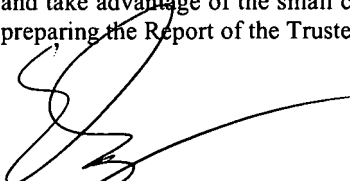
In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
BEMIS (SCOTLAND)**

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 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

Date: 17 December 2014

BEMIS (SCOTLAND)**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2014**

		Unrestricted funds £	Restricted funds £	Total 2014 funds £	Total 2013 funds £
	Notes				
INCOMING RESOURCES					
Incoming resources from generated funds					
Activities for generating funds	2	22,853	2,228	25,081	69,962
Investment income	3	177	-	177	136
Incoming resources from charitable activities					
Charitable activities	4	<u>381,500</u>	<u>366,166</u>	<u>747,666</u>	<u>218,000</u>
Total incoming resources		404,530	368,394	772,924	288,098
RESOURCES EXPENDED					
Charitable activities					
Charitable activities	5	2,313	5,880	8,193	-
Employee costs		175,798	113,582	289,380	201,241
Property costs		14,925	8,075	23,000	23,541
General costs		18,886	7,039	25,925	4,089
Producing information		-	-	-	2,831
Training and events		-	-	-	10,841
Governance costs	6	<u>5,796</u>	<u>3,413</u>	<u>9,209</u>	<u>6,913</u>
Total resources expended		217,718	137,989	355,707	249,456
NET INCOMING RESOURCES		186,812	230,405	417,217	38,642
RECONCILIATION OF FUNDS					
Total funds brought forward		342,313	-	342,313	303,671
TOTAL FUNDS CARRIED FORWARD		<u>529,125</u>	<u>230,405</u>	<u>759,530</u>	<u>342,313</u>

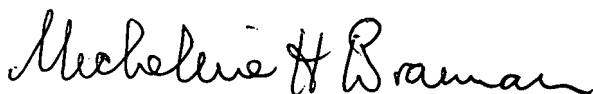
The notes form part of these financial statements

BEMIS (SCOTLAND)**BALANCE SHEET
AT 31 MARCH 2014**

	Notes	2014 £	2013 £
CURRENT ASSETS			
Debtors	10	402,824	8,619
Cash at bank and in hand		<u>385,675</u>	<u>341,588</u>
		788,499	350,207
CREDITORS			
Amounts falling due within one year	11	(28,969)	(7,894)
		<u>759,530</u>	<u>342,313</u>
NET CURRENT ASSETS			
		<u>759,530</u>	<u>342,313</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>759,530</u>	<u>342,313</u>
NET ASSETS		<u>759,530</u>	<u>342,313</u>
FUNDS	14		
Unrestricted funds:			
General fund		234,490	211,178
Designated funds		<u>294,635</u>	<u>131,135</u>
		529,125	342,313
Restricted funds		<u>230,405</u>	<u>-</u>
TOTAL FUNDS		<u>759,530</u>	<u>342,313</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 17 December 2014 and were signed on its behalf by:



.....
Mrs M H Brannan -Trustee

BEMIS (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

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 in 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.

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.

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.

Operating lease commitments

Rental paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. ACTIVITIES FOR GENERATING FUNDS

	2014	2013
	£	£
Income from consultation fees and partnership initiatives	<u>25,081</u>	<u>69,962</u>

BEMIS (SCOTLAND)**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2014****3. INVESTMENT INCOME**

	2014	2013
	£	£
Deposit account interest	<u>177</u>	<u>136</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2014	2013
	£	£
Grants	<u>747,666</u>	<u>218,000</u>

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

	2014	2013
	£	£
Scottish Government - Equality Funding 2013/14	163,500	218,000
Scottish Government - Equality Funding 2014/15	218,000	-
Big Fund (TSEIF)	304,845	-
Multicultural Homecoming Scotland 2014	39,500	-
Sensory Impairment	5,000	-
Gruntvig Partnership	<u>16,821</u>	<u>-</u>
	<u>747,666</u>	<u>218,000</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Totals
	£	£
Charitable activities	8,193	8,193
Employee costs	289,380	289,380
Property costs	23,000	23,000
General costs	<u>25,925</u>	<u>25,925</u>
	<u>346,498</u>	<u>346,498</u>

6. GOVERNANCE COSTS

	2014	2013
	£	£
Trustees' expenses	520	411
AGM costs	500	303
Professional fees	3,763	1,763
Legal fees	1,426	1,436
Auditors' remuneration	<u>3,000</u>	<u>3,000</u>
	<u>9,209</u>	<u>6,913</u>

BEMIS (SCOTLAND)**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2014****7. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	2014	2013
	£	£
Auditors' remuneration	3,000	3,000
Foreign exchange gain	(1,871)	1,706
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2014 nor for the year ended 31 March 2013 other than as disclosed in note 15.

Trustees' expenses

For the year ended 31 March 2014, expenses for travel and subsistence of £520 (2013 : £411) were re-imbursed to 4 trustees.

9. STAFF COSTS

	2014	2013
	£	£
Wages and salaries	251,213	185,202
Other pension costs	11,439	9,799
	<u> </u>	<u> </u>
	<u>262,652</u>	<u>195,001</u>

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

	2014	2013
Staff	11	10
	<u> </u>	<u> </u>

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

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2014	2013
	£	£
Trade debtors	1,828	8,619
Prepayments and accrued income	400,996	-
	<u> </u>	<u> </u>
	<u>402,824</u>	<u>8,619</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2014	2013
	£	£
Trade creditors	524	-
Social security and other taxes	7,106	4,894
Accrued expenses	21,339	3,000
	<u> </u>	<u> </u>
	<u>28,969</u>	<u>7,894</u>

BEMIS (SCOTLAND)**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2014****12. OPERATING LEASE COMMITMENTS**

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

	2014	2013
	£	£
Expiring:		
Within one year	<u>23,000</u>	<u>23,000</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total 2014 funds	Total 2013 funds
	£	£	£	£
Current assets	539,755	248,744	788,499	350,207
Current liabilities	<u>(10,630)</u>	<u>(18,339)</u>	<u>(28,969)</u>	<u>(7,894)</u>
	<u>529,125</u>	<u>230,405</u>	<u>759,530</u>	<u>342,313</u>

14. MOVEMENT IN FUNDS

	At 1.4.13	Net movement in funds	At 31.3.14
	£	£	£
Unrestricted funds			
General fund	211,178	23,312	234,490
Designated funds	<u>131,135</u>	<u>163,500</u>	<u>294,635</u>
	342,313	186,812	529,125
Restricted funds			
Big Fund - (TSEIF)	-	179,691	179,691
Queer Health Care Project	-	11,214	11,214
Homecoming Scotland 2014	<u>-</u>	<u>39,500</u>	<u>39,500</u>
	-	230,405	230,405
TOTAL FUNDS	<u>342,313</u>	<u>417,217</u>	<u>759,530</u>

BEMIS (SCOTLAND)**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2014****14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	186,530	(163,218)	23,312
Designated funds	<u>218,000</u>	<u>(54,500)</u>	<u>163,500</u>
	404,530	(217,718)	186,812
Restricted funds			
Big Fund - (TSEIF)	304,848	(125,157)	179,691
Queer Health Care Project	16,821	(5,607)	11,214
Health Care Training Model	2,225	(2,225)	-
Homecoming Scotland 2014	39,500	-	39,500
Scottish Sensory Impairment strategy	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
	368,394	(137,989)	230,405
TOTAL FUNDS	<u><u>772,924</u></u>	<u><u>(355,707)</u></u>	<u><u>417,217</u></u>

During the year, the charity was offered a total grant of £323,184 from the Big Lottery Fund. The funding was split between year one and year two of the project, being £143,493 and £179,691 respectively. In year one there was an underspend of £18,399 which will be deducted from future grant payments. The balance at the year end represents the funding for year two less the underspend from year one.

During the year, the charity was offered a grant of 20,000 Euro (£16,821). This grant has been recognised in full. At the year end, there was a balance on the fund of £11,214.

During the year, the charity received confirmation of a grant for £218,000 for the core funding of the charity for the year 2014/15. This grant has been recognised in full and designated to be used in the year 2014/15.

The remaining designated fund balance represents £76,635 set aside for the marketing and training needs of the charity.

15. RELATED PARTY DISCLOSURES

During the year, Mr D Boyle a former trustee of the charity received remuneration of £6,777 (2013 : £nil) for his role as a Policy and Parliamentary Officer. From the date of his employment, Mr D Boyle had no involvement in the activities of the Board and was officially resigned as a trustee at the charity's Annual General Meeting.

16. 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.

17. COMPANY LIMITED BY GUARANTEE

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