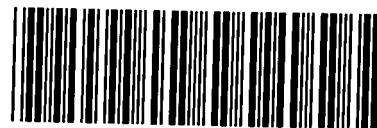


REGISTERED COMPANY NUMBER: SC200547
REGISTERED CHARITY NUMBER: SC027692

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019
FOR
BEMIS (SCOTLAND)**

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

TUESDAY



S8KZ046Z

SCT

24/12/2019

#8

COMPANIES HOUSE

BEMIS (SCOTLAND)

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FOR THE YEAR ENDED 31 MARCH 2019**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2019. 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

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 EM 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, but with the capacity to be flexible in our approach to maximise co-ordination and cross-fertilisation of areas of works.

BEMIS has always operated within strategic choice to enhancing and progressing Partnership Work at various levels. In fact, this strategic dimension of our work has proved unique and excelled in evidencing the power of collaboration and partnership both at local and national levels and with grassroots communities to national stakeholders.

Following on various discussion with relevant civil servants and stakeholders in relation to the activities, programmes and priorities, BEMIS was advised to change a few activities; this has been reflected in us re-focusing our programmes in line with the SG Race Equality Action Plan. For example, work regarding education has been shifted towards supporting Education Scotland and setting up a review group for teachers' education and race equality which made all initial planned activities for education to be shifted from the conference and EAL. Discussion with relevant civil servants will continue in order to ensure potential plans for next year continue to be in line with the SG REF and Action Plan.

Our designed projects and activities are interlinked and aims at achieving outcomes that can attribute and meet the SG priorities within the REF (16-30) and RE Action Plans at several levels. Our programmes focus on enhancing and supporting the diverse EM communities, policy makers, and the strategic direction regarding the race equality agenda in Scotland within the contexts of:

- Community cohesion and safety: We build good race relations and community cohesion across all communities, and all minority ethnic individuals feel safe, protected and included, and experience less racism.
- Participation and representation: Minority ethnic participation and representation is valued, effective, fair, proportionate at all levels of political, community and public life.
- Education and lifelong learning: everyone have the opportunity to learn in an inclusive and cohesive environment without disadvantage in relation to racial inequality or racism.

The above objectives are achieved through adopting a holistic and long-term approach to developing programs and activities that, directly and indirectly, impact on and fit under more than one heading from the Scottish Government's priority areas of the race equality framework.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Project 1: Empowered, Engaged & Active Communities

A) Community Capacity Development

BEMIS delivered on this through focused capacity building support to diverse grass roots community groups, sharing information, promoting good practice, networking effectively with the wider voluntary sector and other agencies, voluntary sector are able to develop its own capacity building initiatives and representation as well as better support the communities these organization represent at local, regional and national levels:

We supported the development of 24 under-represented community groups with a focus on Diversity, Culture, Youth, Equality, Sport, Women, etc enabling and progressing their active participation in all aspects of life. Through such support, we have increased the capacity and development of these groups and their respective communities in civic life boosting their community active participation and education enabling their democratic active citizenship at various levels: (delivering services, representation, interact with wider society and public bodies, engage in consultation and decision making, etc). Sample of Provided Support has been: Assisting in creating formal and informal structures community organisations; Providing focused strategic community development training and business planning; Securing income streams through training funding; Building connections for the to key stakeholders such as Police, Community Planning, Community Councils, Health and other stakeholders; Develop structures and mentor them to start delivering services and work in support of their local communities and participation at local and national levels.

Outcome:

- 24 Supported diverse under-represented EM groups are progressed to become more 'active' and 'responsive' through being 'more empowered and equipped to mobilise their respective communities in taking part in all aspects of Scottish life' and able 'to be involved and solution focused to identify and address needs in their own communities, etc': inform policy, participation in consultations, delivery of services, support own community while being part of wider local civic settings, etc. In addition, 40 EM grassroots practitioners are trained in governance, fundraising, financial management and participation structures enabling more responsible and good practice settings for their remits and roles as well as increased skills and knowledge in active engagement of respective communities
- In turn, this enhances and increases the ability of the EM groups and respective local communities to foster their representation, inclusion, integration and enable them to be better equipped to inform policy and service delivery. Similarly, a stronger voluntary sector is enhanced through grassroots diverse groups' participation and engagement promoting community cohesion and minimizing exclusion and isolation.
- A good example has been the ability of supported local groups to generate funding and conduct own Local Governance Review consultations ensuring local groups are actively and democratically participating in such national consultation. Groups supported, for example are the Afghani community, the Roma community, International Women Group, etc.

B) Informed & Participating Communities via Knowledge & Information Exchange Platforms

BEMIS Continued partnership arrangement with SCOJEC in MEMO Publications: 44 electronic MEMO publications produced and distributed to over 1200 relevant stakeholders aimed at increasing access to information and promoting active and informed participation of EM and stakeholders regarding equality issues and developments at policy and civil contexts:

- 1200 diverse stakeholders (cascading information equally to respective stakeholders) are better informed and updated with developments regarding equality and policy development in general and race equality developments in particular stimulating their active education and participation and engagement in local and national happenings and policy developments through receiving regular update information focused on to equality at various levels.
- Increased engagement of diverse stakeholders in equality and citizenship advancement prompting their active and dynamic involvement in local and national consultations and activities leading to improvement in their contributions.
- Enhanced access to information among the diverse stakeholders and communities prompting increased engagement, increased participation and connectivity at various levels.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

C) Educational Film Programme: Thinking Global, Acting Local promoting Social Justice & Active Citizenship

Bemis continued its established Partnership with Gramnet and Glasgow Uni "Education Film Programme Screening": Human Rights Education (HRE) and Education for Democratic Citizenship (EDC) concern itself with rights, responsibilities and action; it promotes an active citizen who is not solely aware of his / her rights, but able to act upon them as well as upon responsibilities. The program involves screening films and documentaries observing a whole range of equality, human rights and social justice themes marking national and international observances. Screenings are followed by debating sessions and providing a platform for discussion and action points among academics, voluntary sector and policy makers.

Outcome:

Nine (9) screenings delivered and attended by 400 diverse communities and relevant stakeholders. In addition, this year, we have assigned a specific screening to celebrate the YEAR OF YOUNG PEOPLE (YOYP) showcasing diversity and talents among the diverse young people of Scotland: <https://bemis.org.uk/project/gramnet-film-series-2018-2019/>

- We enhanced the active participation and awareness among 400 participants from Equality and Human Rights groups, EM civil society, wider civil society, policy makers, etc. in relation to race equality, social justice, human rights and democratic participation through screenings of relevant national and international observances of equality and human rights themes.
- The programme has evidenced advancement of improved connectivity among the diverse EM local communities, stakeholders, academics and policy makers with a focus on building collaborations.
- 400 received active and enhanced education in relation to equality and human rights as well as enabling contribution of the diverse stakeholders with regards to race equality and human rights leading to improved activism and democratic participation.
- Focused observance of the YOYP documentary showcasing the diverse talents of Scotland enhancing the SG campaign (WE Are Scotland) at several levels.

Aligning the outcomes of the above project to the REF 16-30 and Race Equality Action Plan, the following recommendations are noted:

- Scotland's minority ethnic voluntary sector is stronger, more effective and sustainable.
- There is greater cohesion between all communities in Scotland
- Increase participation and representation of minority ethnic individuals in governance and influence in decision making at local and national level.
- Minority ethnic people have a fair and proportionate influence on Community Planning.
- Informal community action within minority ethnic communities is better understood and valued.

Project 2: Participating and Inclusive Communities

Communities are connected, empowered and active through improving their participation and representation:

A) Sport & EM Participation; the Equity Project: Partnership SFA & BEMIS July 2017 - March 2020 continuous:

BEMIS Continued its strategic line of working in partnership with the Scottish Football Association (SFA) promoting race equality and enabling EM's equal: aiming at stimulating and securing support for the engagement & participation of the diverse EM communities across Scotland in football (beyond playing the game & into mainstream football support and participation). The project aimed at the promotion of multicultural cooperation and race equality & tackling hate crime; Increase participation and celebration to EM in Sport; Promote community cohesion and stimulating more vibrant and active role in sport

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Outcome:

We delivered the National Multicultural Cup on 27th October 2018 (with potential of repeating in 2019/20) celebrating multicultural participation in football promoting community cohesion and tackling hate crime through positive sporting. 22 diverse community teams from across Scotland participated including Glasgow, Edinburgh, Fife, Aberdeen, Inverness, Falkirk, etc. This year was aligned to the YOYP where we have a special participation for the diverse Youth (male and female) players; all participant teams: adults and youth were presented with Special Football Kits to keep as celebrative marking for the YOYP: <https://bemis.org.uk/event/multi-cultural-football-cup/>

- Over 200 diverse community members participated in sporting events creating increased participation and increased engagement of agencies with EM. Further 100 stakeholders attended the event sharing its purpose and messages.
- Evidenced EM cascading such experience and delivering similar agendas and events themselves; improved relationships between EM communities and Police Scotland, Scottish FA and others
- SFA appointed an independent external Equality Advisory Committee safeguarding equality issues within the SFA and Football settings/ other governing bodies have followed suite and utilised BEMIS support to advance their approach to race equality.
- Increased raised awareness and prevention frameworks to Tackling Hate Crime and sectarianism / improved active citizenship and integration.

B). Themed Year 2018 - Year of YOUNG PEOPLE / Scottish Winter Festivals 2018/19

In addition, BEMIS has continued its proactive role in influencing policy development and promoting race equality fulfilling its role as an intermediary partner through the following:

- support engagement with minority ethnic communities in the Themed Years and Scotland's Winter Festivals in order to increase and widen the participation of Scotland's minority ethnic population in culture.
- Engage with Scotland's minority ethnic communities around their involvement in the culture and heritage sectors - at board/senior level, at management/operational level, as artists and performers, volunteers, visitors and audiences.
- As part of the Year OF YOUNG PEOPLE 2018 and Scotland's WINTER FESTIVALS 2018/19 - 74 approved events (71 Delivered) For diverse EM groups were funded and delivered events across Scotland.

BEMIS Scotland continued its commitment to supporting and facilitating equal participation of the diverse EM communities in the Themed Years (YOYP) and Winter Festivals promoting our Inclusive National Identity and Active Citizenship agendas.

A full report on the outcomes and analysis of events can be seen at this link: <https://bemis.org.uk/wp/wp-content/uploads/2019/11/yoyp-swf-evaluation-report-cllr-mcdonald.pdf>

Year of Young People Program:

- 39 YOYP events across Scotland; ethnicities covered Polish, African, Irish, Indian, Pakistani, Afghan, Nepalese, Israeli, Gaelic and International women representation.
- Ministerial attendance at the 'YOYP 2018 Diversity Music Awards' (attended by Minister Ben Macpherson) celebrating the best of diverse Scottish Youth Talent.
- 35,450 + attendees

Scottish Winter Festivals (SWF Small Grants and National Events) Programme

- 32 Community Winter Festivals Events across Scotland; 2 National St. Andrews Events in Greenock and Dundee; Celtic Connections Event to come on 26/01/19; 14 St. Andrews Fair Saturday Events; UDHR Parliamentary Reception celebrating Human Rights via Scotland's diverse communities.
- 23,700 + attendees; Over 15 ethnic and cultural communities

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Placing the Programme in Policy:

That the full sequence of events both 'Small Grant Funded' and 'National Partnership' events have been planned, developed and delivered with a collaborative and partnership structures and in line with responding to and advancing Scotland's:

1) National Performance Framework "Promote inclusiveness and participation by making better connections between minority ethnic communities, organisations and institutions involved in heritage, culture, sports and media". And:

2) Scotland's Race Equality Framework 2016 - 30. Race Action Plan.

This approach is embedded in Scotland's unilateral signatory to the UN Sustainable Development Goals and BEMIS Scotland's recognition of the 'UNESCO Convention for the Safeguarding of the Intangible Cultural Heritage' (ICH) and the positive impact ICH has on enhancing citizenship and community cohesion.

Outcome can be outlined as:

- The advancement of an inclusive national identity
- Embedding of Arts/Culture/Heritage into the Race Equality Framework and Race Equality Action Plan 2017-21
- Maintained democratic participative celebrations among the diverse EM communities, utilising diverse cultural characteristics, of relevant cultural calendar dates, including St. Andrew's Day/Burns Day/Hogmanay and the broader Winter Festivals period.
- Enabling communities to engage with both Scottish Government and International Government representatives via various cross-community celebrations. These included the representatives in Scotland of the Indian, Irish, Polish and Afghan Embassies or Consular staff.

C). Delivering Conference on Tackling Prejudice and Building Connected Communities:

As part of our representation at the Strategic Group on Tackling Prejudice and Building Connected Communities: in addition to us providing informed intelligence led analysis to group members and support to ministers and officials, BEMIS instigated a conference in partnership with other group member Police Scotland to hold a thematic conference on hate crime motivated by racial and religious hatred.

In addition to facilitating a national consultation response for the Hate Crime / Tackling Prejudice consultation for the SG, BEMIS delivered, in partnership with Police Scotland on 31st October 2018 A national Conference: Tackling Prejudice and Building Connected Communities Conference as well as a report highlighting key learning outcomes for utilisation in enhancing tackling of Hate Crime Work and Legislative frameworks:

The conference was attended by 112 relevant stakeholders and included keynote speech from Cabinet Secretary for Justice Humza Yousaf MSP <https://bemis.org.uk/event/tackling-prejudice-and-building-connected-communities-conference/>

The legacy of the conference will continue to inform the groups work and explore alternative, comprehensive approaches to tackling hate crime and building connected communities in Scotland. This will be done simultaneously as members of the group and via the continuation of the conference in 2019 with additional partners and equalities strands.

<https://bemis.org.uk/wp/wp-content/uploads/2019/07/hate-crime-conference-2018-learning-outcomes.pdf>

Plans are under way to repeat this conference for October 2019

D). Facilitating input into the SG Local Governance Review:

We initiated and delivered, in collaboration with the SG (LGR Team), a series of local consultations ensuring voices of the diverse Ethnic Minorities across Scotland are recorded and that they have participated actively. The consultation outcome has been developed and fed into the LGR team ensuring a voice for the diverse EM.

BEMIS sought to provide a portfolio of interventions to improve not only accessibility and participation of the diverse EM in the local governance consultation, but also in assisting the Scottish Government and the LGR team in ensuring Democracy does matter to these local diverse EM communities through initiating, sustaining and facilitating participative democracy platforms at various levels.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

BEMIS' role in supporting equal participation is outlined as follows:

- Promote, enable and simplify the engagement and participation of the diverse EM communities in the Local Governance Review
- Contribute to and facilitate an evidenced increase of awareness regarding LGR opportunities and the work the LGR among the diverse EM communities, organisations and relevant stakeholders.
- Initiating, developing and delivering focused participative consultation seminars for the diverse local EM communities through which the enablement of democratic participation is secured and promoted as a key component of local governance consultation while aiding in enhancing understanding of the LGR process.
- Consultation sessions were initiated, developed and delivered in in partnership with local community groups enhancing their proactive participation as well as cascading the knowledge and democratic approach to engaging their respective communities.

For BEMIS comprehensive community engagement input please see report:

<https://bemis.org.uk/wp/wp-content/uploads/2019/02/Democracy-Matters-final-report.pdf>

Project 3: Improving Social Mobility via Education, Skills and Employment

A) Work in partnership with Education Scotland to set up Reference Group to review Teachers' education/race-equality resources

On request and advice from the relevant SG Civil Servants, BEMIS has been tasked with setting up a reference group with a focused on examining Resources for Teachers' education / equality:

A key action from the Education and Lifelong Learning framework theme is to "engage with minority ethnic stakeholders in a review of relevant resources available to practitioners within Curriculum for Excellence." In response to the Race Equality Action Plan (REAP) Year 1 tasks BEMIS convened a group of educational, equality and human rights sector leaders to consider the current suite of race equality education resources being utilised in Scotland's schools. The group progressed in partnership with Education Scotland and others have produced an interim report to help shape the next steps in this crucial area of policy development linked to raising attainment, cultural recognition and challenging hate crime and building connected communities. The report from Education Scotland has been shared with the Equality Unit. BEMIS were clear that any educational resources must be cognisant of Education Authorities legal obligations. This means integrating Article 1 of ICERD into their race equality educational resources and respond to Scotland's diversity including Polish, Irish, Pakistani, Indian, African (various), Chinese, Gypsy Traveller and diverse Scottish youth. Work is Ongoing.

B) Work in partnership with Scottish Government, Education Scotland, DWP, SDS, College Development Network and Employers to ensure minority ethnic people have equal, fair and proportionate access to employment and representation at all levels:

Our visibility during this time has been high with engagement across key employers with live MA vacancies, Training Providers, Young People and parents from minority ethnic communities

Secondary Education	150 young people
Scottish Government	29 attendees
Secure Your Future	250 young people and 50 parents
Scottish Ambulance Apprenticeships	120 parents, 10 young people
Digital Neighbourhood	10 young people
Joseph Rowntree Foundation	160 practitioners

This represents a total of 419 young people, 190 parents and 160 practitioners engaged in raising curiosity around the Scottish Apprenticeship family and methods of engagement via race equality friendly practices. In addition, 24,428 individuals across our network were reached via Social Media highlighting opportunities within the Scottish Apprenticeship Framework.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This project has met and exceeded its targets with excellent outcome as identified by SDS:

39 New applications were made across the MA framework bringing the total applications made this year to 111 from this we have had 28 successful applications to various employers including financial, mechanical, administration, food production, accounting, warehouse & logistics, letting and childcare.

CPD - Engaging Ethnic Minority Communities in Work Based & Employability Provision:

Development of the above Practitioner Toolkit finalised with four modules completed and preparation going forward with Training Manual and Candidates Portfolio.

CPD - Engaging Ethnic Minority Communities in Employability Practices within MA Framework:

11 community projects have completed the Introduction to Engaging EM in Work Based Employment Provision and have signed up for stage 2 developing employability practices. This work is part of the legacy work where we are striving to ensure that the learning of the programme is not lost building capacity of Grassroots Community Groups to build stronger employability programmes whilst developing connectivity with employers and training providers.

BEMIS proactively enhance understanding around the following key policy areas in relation to the Arts, Intangible Cultural Heritage and an Inclusive National Identity:

- Increased understanding of the diversity of Scotland via the legal definition of 'Race dynamics' of Equality Act 2010 engaging communities on their own terms within the spirit of the Equality Act, enabling them to take control of a positively defined experience of diversity and belonging in Scotland.
- Challenging the myth that enforced racial classifications can adequately tell the story of Scotland's diverse history, communities and people or articulate coherently our aspiration to progress a shared future. As experienced throughout our programme communities self-define under multiple characteristics and identities. For these reasons we will not re-classify people into an enforced black/white binary as this approach is incompatible with domestic and international Human Rights and Equalities legislation and hold negligible historical context in Scotland. The diverse histories for example of Scotland's African, Irish, Jewish, Polish, South Asian, Roma or Gypsy Traveller are not coherently articulated, assessed or understood via enforced black/ white racial classifications.
- We continue to cherish and value the diversity of the EM in Scotland and the programs we delivered have highlighted this and the wide diversity of our Scotland beyond the lazy use of terminology of Black / white or classification of selected ethnicities.

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.

BEMIS (SCOTLAND) (REGISTERED NUMBER: SC200547)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

FINANCIAL REVIEW

Financial Review

Incoming resources for the year ended 31 March 2019 were £340,138 (2018 : £385,409) which represents a decrease of £45,271 from the previous year. The decrease has occurred mainly due to the decrease in Skills Development grant funding offset by the Year of the Young People grant. Expenditure over the year was £383,885 (2018 : £396,306) which left a deficit of £43,747 (2018 : £10,897) . The balance sheet shows net assets of £439,819 (2018 : £483,566).

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 2019 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 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 13 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC200547

Registered Charity number

SC027692

Registered office

Suite B Mezzanine
Old Sheriff Court
70 Hutcheson Street
Glasgow
G1 1SH

BEMIS (SCOTLAND) (REGISTERED NUMBER: SC200547)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Mrs M H Brannan	Edinburgh Star	
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	- resigned 30/1/2019
Mr J Lang	Ando Glaso - Musician	
Mr R Singh	Scottish Indian Arts Forum	- appointed 30/1/2019

Company Secretary

Ms E Grossman

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.

BEMIS (SCOTLAND) (REGISTERED NUMBER: SC200547)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

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:

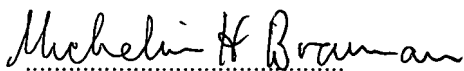
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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 19th December 2019 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)**

Opinion

We have audited the financial statements of Impact Arts (Projects) Limited (the 'charitable company') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 2019 and of 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 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 14 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- 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; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

**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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditor 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 the Acts and relevant regulations made or having effect thereafter.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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.


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: 19/12/19

BEMIS (SCOTLAND)**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2019**

		Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
	Notes				
INCOME FROM					
Charitable activities					
Charitable activities		215,000	99,595	314,595	348,247
Other trading activities	2	25,232	-	25,232	37,073
Investment income	3	311	-	311	89
Total		240,543	99,595	340,138	385,409
EXPENDITURE ON					
Charitable activities					
Charitable activities		15,915	3,344	19,259	10,659
Employee costs		200,521	18,370	218,891	276,865
Property costs		37,535	-	37,535	31,444
General costs		8,679	99,521	108,200	77,338
Total		262,650	121,235	383,885	396,306
NET INCOME/(EXPENDITURE)		(22,107)	(21,640)	(43,747)	(10,897)
RECONCILIATION OF FUNDS					
Total funds brought forward		449,309	34,257	483,566	494,463
TOTAL FUNDS CARRIED FORWARD		427,202	12,617	439,819	483,566

The notes form part of these financial statements

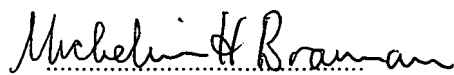
BEMIS (SCOTLAND) (REGISTERED NUMBER: SC200547)

**BALANCE SHEET
AT 31 MARCH 2019**

	Notes	2019 £	2018 £
FIXED ASSETS			
Tangible assets	8	653	1,307
CURRENT ASSETS			
Debtors	9	57,259	55,291
Cash at bank and in hand		391,592	440,331
		<u>448,851</u>	<u>495,622</u>
CREDITORS			
Amounts falling due within one year	10	(9,685)	(13,363)
NET CURRENT ASSETS		<u>439,166</u>	<u>482,259</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>439,819</u>	<u>483,566</u>
NET ASSETS		<u><u>439,819</u></u>	<u><u>483,566</u></u>
FUNDS	12		
Unrestricted funds:			
General fund		217,764	239,871
Designated funds		209,438	209,438
		<u>427,202</u>	<u>449,309</u>
Restricted funds		12,617	34,257
TOTAL FUNDS		<u><u>439,819</u></u>	<u><u>483,566</u></u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 19th December 2019 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 2019**

	Notes	2019 £	2018 £
Cash flows from operating activities:			
Cash generated from operations	1	(48,611)	(7,230)
Interest paid		(439)	(438)
Net cash provided by (used in) operating activities		<u>(49,050)</u>	<u>(7,668)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		-	(1,960)
Interest received		311	89
Net cash provided by (used in) investing activities		<u>311</u>	<u>(1,871)</u>
Change in cash and cash equivalents in the reporting period		<u>(48,739)</u>	<u>(9,539)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>440,331</u>	<u>449,870</u>
Cash and cash equivalents at the end of the reporting period		<u><u>391,592</u></u>	<u><u>440,331</u></u>

The notes form part of these financial statements

BEMIS (SCOTLAND)

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2019**

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

	2019	2018
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(43,747)	(10,897)
Adjustments for:		
Depreciation charges	654	653
Interest received	(311)	(89)
Interest paid	439	438
(Increase)/decrease in debtors	(1,968)	1,715
(Decrease)/increase in creditors	(3,678)	950
Net cash provided by (used in) operating activities	<u>(48,611)</u>	<u>(7,230)</u>

BEMIS (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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.

Tangible fixed assets

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

Computer equipment	- 33.3% on cost
--------------------	-----------------

Impairment of non-financial assets

At each reporting date non-financial assets not carried at fair value, like plant, property and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount which is the higher of value in use and the fair value less cost to sell, is estimated and compared with the carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in income and expenditure.

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)

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

1. ACCOUNTING POLICIES - continued

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.

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.

BEMIS (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable.

Debt instruments like other accounts receivable and payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and trade creditors, are measured, initially and subsequently, at the undiscounted amount of cash or other consideration expected to be paid or received.

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for evidence of impairment and if found, an impairment loss is recognised in profit or loss.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts, when applicable, are shown within borrowings in current liabilities.

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.

Provisions

Provisions are recognised when the company has a legal or constructive obligation at the reporting date as a result of a past event, it is probable that the company will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

Judgements

The charity considers on an annual basis the judgements that are made by management when applying its significant accounting policies that would have the most significant effect on amounts that are recognised in the financial statements. The trustees consider there are no such significant judgements.

Information and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make 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. The charity does not have any key assumptions concerning the future, or other key sources of estimation uncertainty in the reporting year that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Income from consultation fees and partnership initiatives	<u>25,232</u>	<u>37,073</u>

BEMIS (SCOTLAND)**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019****3. INVESTMENT INCOME**

	2019	2018
	£	£
Deposit account interest	<u>311</u>	<u>89</u>

4. NET INCOME/(EXPENDITURE)

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

	2019	2018
	£	£
Auditors' remuneration	4,470	3,900
Depreciation - owned assets	654	653
Foreign exchange (gain)/loss	-	(3,189)
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

For the year ended 31 March 2019, expenses for travel and subsistence of £624 (2018 : £296) were re-imbursed to 4 trustees.

6. STAFF COSTS

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

	2019	2018
	7	10
Staff	<u> </u>	<u> </u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME FROM			
Charitable activities			
Charitable activities	215,000	133,247	348,247
Other trading activities	27,627	9,446	37,073
Investment income	89	-	89
	<u> </u>	<u> </u>	<u> </u>
Total	242,716	142,693	385,409

BEMIS (SCOTLAND)**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019****7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Charitable activities	6,473	4,186	10,659
Employee costs	190,252	86,613	276,865
Property costs	15,722	15,722	31,444
General costs	9,023	68,315	77,338
Total	221,470	174,836	396,306
NET INCOME/(EXPENDITURE)	21,246	(32,143)	(10,897)
RECONCILIATION OF FUNDS			
Total funds brought forward	428,063	66,400	494,463
TOTAL FUNDS CARRIED FORWARD	449,309	34,257	483,566

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2018 and 31 March 2019	1,960
DEPRECIATION	
At 1 April 2018	653
Charge for year	654
At 31 March 2019	1,307
NET BOOK VALUE	
At 31 March 2019	653
At 31 March 2018	1,307

BEMIS (SCOTLAND)

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade debtors	-	1,541
Prepayments and accrued income	57,259	53,750
	<u>57,259</u>	<u>55,291</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade creditors	997	3,500
Social security and other taxes	4,994	6,091
Accrued expenses	3,694	3,772
	<u>9,685</u>	<u>13,363</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	£	£	£	£
Fixed assets	-	653	653	1,307
Current assets	436,887	11,964	448,851	495,622
Current liabilities	(9,685)	-	(9,685)	(13,363)
	<u>427,202</u>	<u>12,617</u>	<u>439,819</u>	<u>483,566</u>

12. MOVEMENT IN FUNDS

	At 1/4/18	Net movement in funds	At 31/3/19
	£	£	£
Unrestricted funds			
General fund	239,871	(22,107)	217,764
Designated funds	209,438	-	209,438
	<u>449,309</u>	<u>(22,107)</u>	<u>427,202</u>
Restricted funds			
Skills Development	1,307	(653)	654
Winterfest	32,950	(26,092)	6,858
Year of Young People	-	5,105	5,105
	<u>34,257</u>	<u>(21,640)</u>	<u>12,617</u>
TOTAL FUNDS	<u>483,566</u>	<u>(43,747)</u>	<u>439,819</u>

BEMIS (SCOTLAND)**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019****12. 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	240,543	(262,650)	(22,107)
Restricted funds			
Skills Development	-	(653)	(653)
Winterfest	25,000	(51,092)	(26,092)
Year of Young People	71,595	(66,490)	5,105
Local Governance	3,000	(3,000)	-
	<u>99,595</u>	<u>(121,235)</u>	<u>(21,640)</u>
TOTAL FUNDS	<u><u>340,138</u></u>	<u><u>(383,885)</u></u>	<u><u>(43,747)</u></u>

Comparatives for movement in funds

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/18 £
Unrestricted Funds				
General fund	206,376	33,495	-	239,871
Designated funds	221,687	(12,249)	-	209,438
	<u>428,063</u>	<u>21,246</u>	<u>-</u>	<u>449,309</u>
Restricted Funds				
Skills Development	-	1,307	-	1,307
Year of History, Heritage and Archeology	66,400	(64,950)	(1,450)	-
Winterfest	-	31,500	1,450	32,950
	<u>66,400</u>	<u>(32,143)</u>	<u>-</u>	<u>34,257</u>
TOTAL FUNDS	<u><u>494,463</u></u>	<u><u>(10,897)</u></u>	<u><u>-</u></u>	<u><u>483,566</u></u>

BEMIS (SCOTLAND)**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019****12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	242,716	(209,221)	33,495
Designated funds	-	(12,249)	(12,249)
	<u>242,716</u>	<u>(221,470)</u>	<u>21,246</u>
Restricted funds			
Skills Development	111,193	(109,886)	1,307
Year of History, Heritage and Archeology	-	(64,950)	(64,950)
Winterfest	31,500	-	31,500
	<u>142,693</u>	<u>(174,836)</u>	<u>(32,143)</u>
TOTAL FUNDS	<u><u>385,409</u></u>	<u><u>(396,306)</u></u>	<u><u>(10,897)</u></u>

The designated fund balance represents £76,635 set aside for the marketing and training needs of the charity and £571 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.

During the year, the charity was offered a grant of £71,595 for the Year of Young People. The project was complete in March 2019 and £66,490 was expended in the year with £5,105 to be utilised for 2019/20 Year of Young People events.

In the prior year, the charity received a grant of £31,500 for the Multicultural Winterfest. During the year, there was additional funding received of £25,000 for this project. The project was completed in March 2019 and £49,642 was expended in the year with £6,858 being utilised for 2019/20 Winterfest events.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

14. 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.

15. ULTIMATE CONTROLLING PARTY

The charitable company is controlled by the Board of Trustees.

16. COMPANY LIMITED BY GUARANTEE

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