

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

**BEMIS (SCOTLAND)**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020**

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

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FOR THE YEAR ENDED 31 MARCH 2020**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2020**

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 2020. 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 2019).

**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.

The designed projects and activities are interlinked and aim at achieving outcomes that can attribute and meet the SG priorities within the REF (16-30) and RE Action Plans at several levels in Scotland within the contexts of:

- Community cohesion and safety
- Participation and representation
- Education and lifelong learning

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 2020**

**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. Sample of provided support has been:

- Assisting in creating structures of management committee and developing viable constitutions, which secures either their informal setting or moving into a charity status (based on their ability and objectives).
- Providing focused strategic training outlining their objectives, business planning, and shared responsibility, management and organisational development structures.
- Securing income streams through training and working with them to identify and apply for funding.
- Developing structures and mentoring them to deliver services, work in support of their local communities and participate at local and national levels.

We supported the development of 24 under-represented community groups with a focus on EM women, EM elderly, youth, sport, culture, active citizenship, etc enhancing and progressing their active participation in all aspects of life. Through such support, we have increased the capacity and participation of the diverse local communities in culture programs. There have been 42 funded events which include 26 Scottish Winter Festival events (15 Burns, 21 St Andrews, 5 Celtic Connection in the Community and 1 National Finale Celtic Connection in the Community).

**Outcome:**

- 35 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, 33 EM community development activists 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 their own programs and activities in aid of their respective communities ensuring groups are actively participating in local community settings and representation.

Examples of supported groups include the Eritrean, Eastern African, Somali, Sudanese, African Community, Israeli community, Lebanese, Indian, International Women Group, Afghan, Roma Community, Nepalese Community, Yemini, Elderly Asian, Middle Eastern, South East Asian and Fiji Community.

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

BEMIS continued partnership arrangement with SCOJEC in MEMO Publications: 46 electronic MEMO publications produced and distributed to over 1800 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:  
<https://bemis.org.uk/memo/>

- 1800 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.
- 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

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2020**

contributions.

- Enhanced access to information among the diverse stakeholders and communities prompting increased engagement, increased participation and connectivity at various levels.

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

BEMIS continued its established Partnership with Gramnet and Glasgow University "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 for 2019/20 was developed with Gramnet / Glasgow University and a full programme developed aiming at aligning screening to relevant equality observances.

<https://bemis.org.uk/project/gramnet-film-series-2019-2020>

The events showcased thematic documentaries and provided modern theory input to stimulate debate and feasible action led by locals.

We enhanced the active participation and awareness among 500 participants from Equality and Human Rights groups, EM civil society, wider civil society, policy makers, producers and directors of the films 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.

**Project 2: Participating and Inclusive Communities**

For the last decade, BEMIS has been proactive in progressing the Active Citizenship agenda to empowering democratic participation and promoting a political and civic voice for the diverse EM voluntary sector at various levels including civil, economic, participation, political, educational, sport, etc.

**A) Sport & EM Participation; EQUITY PROJECT: Partnership SFA & BEMIS**

We advanced work with Sport governing bodies and other partners to reduce inequality and increase participation of minority ethnic communities in physical activity and sport. 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.

We have coordinated the delivery of a specialist national event aligning football to the St Andrews Day celebrations bringing diverse groups together including participation from Juniors, Youths and Adults teams.

**Outcome:**

We delivered the National St Andrew's Multicultural Cup on 1st Dec 2019 celebrating multicultural participation in St Andrews National Day through a national football event promoting community cohesion and tackling hate crime through positive sporting. <https://bemis.org.uk/event/st-andrews-multi-cultural-cup/>

23 diverse community teams from across Scotland participated including Glasgow, Edinburgh, Fife, Aberdeen, Inverness, Falkirk, Dunbartonshire, etc. All participant teams: adults and youth were presented with Special Football Kits to keep as celebrative marking for the St Andrews Day.

- Over 200 diverse community members participated in sporting events creating increased participation and increased engagement of agencies with EM.
- The event was attended by Mr Ben McPherson, Minister for Europe, Migration and International Development, and a motion acknowledging the purpose and outcome of the event was presented at the Scottish Parliament. <https://www.parliament.scot/parliamentarybusiness/28877.aspx?SearchType=Advance&ReferenceNumbers=S5M-20268>
- Increased raised awareness and prevention frameworks to Tackling Hate Crime and sectarianism / improved

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2020**

active citizenship and integration.

**B). Participation - Scottish Winter Festivals 2019/20**

BEMIS Scotland continued its commitment to supporting and facilitating equal participation of the diverse EM communities in the Winter Festivals promoting our Inclusive National Identity, Community Cohesion and Active Citizenship agendas.

We facilitated this through the following:

- Support engagement with minority ethnic communities in the Winter Festivals enabling the diverse participation for the EM communities across Scotland.
- 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.  
Facilitating as part of our partnership with the Celtic Connection, participation of local EM communities in
- Celtic Connections Programs raising profile of the diverse community cultural heritage at national levels.
- Management of small grant funded programmes: Increase in participation, location and ethnicities of participants. Various meetings with Scottish Government officials on 'logic model' approach to future analysis.
- As part of Scotland's Winter Festivals 2019/20 - 42 approved events have been either delivered or planned for 2020 including 21 St Andrews events delivered across Scotland, 15 Burns nights, 5 Celtic Connection in the Communities events, Finale National Celtic Connection / Burns night.

BEMIS SWF events calendar can be found at: <https://bemis.org.uk/swf-events/>

Celtic Connections in the Community: <https://bemis.org.uk/events/category/celtic-connections-in-the-community/>

**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.

These objectives do not sit in isolation of broader Scottish Government priorities and strategies including direct impact on key national performance indicators, strategies such as the Race Equality Framework/Action Plan for Scotland and continuing policy development. These include our shared (BEMIS/Scottish Government) aspirations:

Scottish Government National Performance Indicators/Actions

We take pride in a strong, fair and inclusive national identity:

- our heritage and our diverse and vibrant cultural life
- the influence that new Scots bring to our communities

We have tackled the significant inequalities in Scottish society via:

- supporting the improvement of life chances for all of Scotland's people, and in particular those who face exclusion, discrimination, disadvantage and prejudice.
- embedding equality considerations in all aspects of Scottish Government policy development and decision making, demonstrating leadership for Scotland .

**C). Conference: Tackling Prejudice and Building Connected Communities**

This national conference with a focus on Hate Crime & racial and religious prejudice, was a responsive initiative to Cabinet Secretary Aileen Campbell's strategic group and informs the Race Framework and Action Plan. In addition, the conference marked a follow up on the findings and proposals that stemmed from the Oct 2018 similar conference:

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

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2020**

As part of our representation at the Strategic Group on Tackling Prejudice and Building Connected Communities, BEMIS added its recommendations from the conference to the Hate Crime Reference Group, the experts Reference Group and into the Bill on Hate Crime: Thematic Hate Crime Conference 2019. Recommendations were taken forward in discussions and in alignment with Race Equality Action Plan and the National Framework.

<https://bemis.org.uk/wp/wp-content/uploads/2019/10/tackling-prejudice-building-connected-communities-2019.pdf>

The legacy of the conference will continue to inform the Group's work and explore alternative, comprehensive approaches to tackling hate crime and building connected communities in Scotland.

**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**

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."

Following on the report from Education Scotland, which was shared with the Equality Unit, we have continued discussions with Education Scotland regarding advancing this context and work is still ongoing. Education Scotland have been following up on potential recommendations for assessment of relevant race equality materials with schools and will be in a position to report on progress in coming period.

Challenges have been noted in terms of managing and delivering a wide range of programmes with limited resources. Thus, while our activities are presented under different projects frameworks, they reflect an interlinked context and can fit under and be aligned to more than one REF recommendation at the same time as their outcomes and bearing can easily be extended and explained under several of the identified priorities and recommendations in the REF (16-30) and the Race Equality Action Plan.

In March 2020 due to COVID-19 restrictions, we established the Ethnic Minority Resilience Network which had the following objectives:

- Intelligence and Signposting: Ensure ethnic minority (EM) communities are engaged with local support networks and services.
- Responding and Providing: Provide EM communities with emergency food funds for vulnerable families if and when required.
- Inclusive and Receptive Approach: Develop an all-encompassing approach to ensuring EM individuals, families and local communities are resilient and supported equally.

**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.

Challenges arising from the COVID-19 pandemic continue to be the main risk that will affect the charity's development in the coming year. The Board is actively monitoring the impact of the pandemic on the charity's finances and the services it provides and together with key management, will ensure that appropriate costs savings are made if required to ensure that the charity will be in a position to continue to operate effectively and consequently, they consider it to be appropriate to prepare the financial statements on a going concern basis.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2020**

**FINANCIAL REVIEW**

**Financial Review**

Incoming resources for the year ended 31 March 2020 were £277,822 (2019 : £340,138) which represents a decrease of £62,316 from the previous year. Expenditure over the year was £301,714 (2019: £383,885) which left a deficit of £23,892 (2019 : £43,747) . The balance sheet shows net assets of £415,927 (2019 : £439,819).

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 2020 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 14 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 ongoing Coronavirus pandemic and the effects this has on the running of the charity and the ability to provide services. At the same time, reliance upon the equality funding grant provided by the Scottish Government is also a risk the charity is aware of and actively working to mitigate.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC200547 (Scotland)

**Registered Charity number**

SC027692

**Registered office**

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



**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2020**

**Trustees**

Mrs M H Brannan Glasgow Jewish Representative Council  
Ms E Grossman The Polish Society/GRAMnet (resigned 16/8/2021)  
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 (resigned 16/4/2021)  
Mr J Lang Ando Glaso for the Roma  
Mr R Singh Scottish Indian Arts Forum  
Miss K V Jolly (appointed 18/8/2020)  
Mr S A W Alakil (appointed 18/8/2020)  
Mrs T S Singh (appointed 18/8/2020)

**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.

**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.

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

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2020**

**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 29 September 2021 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 BEMIS (Scotland) (the 'charitable company') for the year ended 31 March 2020 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2020 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 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 Directors' Report, prepared for the purposes of company law and included 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 Directors' Report included in the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**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**

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 Directors' Report, included within the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

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

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees 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 thereunder.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

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

**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 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 the 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 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

29 September 2021

**BEMIS (SCOTLAND)****STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME FROM</b>					
<b>Charitable activities</b>					
Charitable activities		215,000	45,250	260,250	314,595
Other trading activities	3	17,071	-	17,071	25,232
Investment income	4	501	-	501	311
<b>Total</b>		<b>232,572</b>	<b>45,250</b>	<b>277,822</b>	<b>340,138</b>
<b>EXPENDITURE ON</b>					
<b>Direct charitable costs</b>					
Charitable activities		7,090	654	7,744	19,259
Employee costs		202,535	-	202,535	218,891
Property costs		33,993	-	33,993	37,535
General costs		11,392	46,050	57,442	108,200
<b>Total</b>		<b>255,010</b>	<b>46,704</b>	<b>301,714</b>	<b>383,885</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(22,438)</b>	<b>(1,454)</b>	<b>(23,892)</b>	<b>(43,747)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>427,202</b>	<b>12,617</b>	<b>439,819</b>	<b>483,566</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>404,764</b>	<b>11,163</b>	<b>415,927</b>	<b>439,819</b>

The notes form part of these financial statements

**BEMIS (SCOTLAND) (REGISTERED NUMBER: SC200547)****BALANCE SHEET  
31 MARCH 2020**

	Notes	2020 £	2019 £
<b>FIXED ASSETS</b>			
Tangible assets	9	-	653
<b>CURRENT ASSETS</b>			
Debtors	10	63,923	57,259
Cash at bank and in hand		<u>366,589</u>	<u>391,592</u>
		<b>430,512</b>	<b>448,851</b>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(14,585)	(9,685)
<b>NET CURRENT ASSETS</b>		<u><b>415,927</b></u>	<u><b>439,166</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>415,927</b>	<b>439,819</b>
<b>NET ASSETS</b>		<u><b>415,927</b></u>	<u><b>439,819</b></u>
<b>FUNDS</b>	13		
Unrestricted funds:			
General fund		195,326	217,764
Designated funds		<u>209,438</u>	<u>209,438</u>
		<b>404,764</b>	<b>427,202</b>
Restricted funds		<u>11,163</u>	<u>12,617</u>
<b>TOTAL FUNDS</b>		<u><b>415,927</b></u>	<u><b>439,819</b></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 and authorised for issue on 29 September 2021 and were signed on its behalf by:

Mrs M H Brannan - Trustee

**BEMIS (SCOTLAND)****CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2020**

	Notes	2020 £	2019 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(25,195)	(48,611)
Interest paid		<u>(309)</u>	<u>(439)</u>
Net cash used in operating activities		<u>(25,504)</u>	<u>(49,050)</u>
<b>Cash flows from investing activities</b>			
Interest received		<u>501</u>	<u>311</u>
Net cash provided by investing activities		<u>501</u>	<u>311</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(25,003)</u>	<u>(48,739)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>391,592</u>	<u>440,331</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>366,589</u>	<u>391,592</u>

The notes form part of these financial statements



**BEMIS (SCOTLAND)****NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2020****1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING  
ACTIVITIES**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	<b>(23,892)</b>	<b>(43,747)</b>
<b>Adjustments for:</b>		
Depreciation charges	653	654
Interest received	(501)	(311)
Interest paid	309	439
Increase in debtors	(6,664)	(1,968)
Increase/(decrease) in creditors	4,900	(3,678)
<b>Net cash used in operations</b>	<b><u>(25,195)</u></b>	<b><u>(48,611)</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	<b>At 1/4/19</b>	<b>Cash flow</b>	<b>At 31/3/20</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank and in hand	<u>391,592</u>	<u>(25,003)</u>	<u>366,589</u>
	<u>391,592</u>	<u>(25,003)</u>	<u>366,589</u>
<b>Total</b>	<b><u>391,592</u></b>	<b><u>(25,003)</u></b>	<b><u>366,589</u></b>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**1. STATUTORY INFORMATION**

BEMIS (Scotland) is a company limited by guarantee, incorporated in Scotland. The registered office is Mezzanine, 70 Hutcheson Street, Glasgow, Scotland, G1 1SH.

**2. 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 2019)', 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.

**Critical accounting judgements 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.

**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.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the interest paid or payable by the bank.

**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.

**Allocation and apportionment of costs**

Where possible expenditure is allocated directly to an activity. Items of expenditure which contribute to more than one activity are apportioned on a reasonable, justifiable and consistent basis.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

**2. ACCOUNTING POLICIES - continued**

**Allocation and apportionment of costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated to expenditure on charitable activities.

**Tangible fixed assets**

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

Computer equipment                      - 33.3% on cost

Tangible fixed assets are included in the balance sheet at cost less accumulated depreciation and impairment losses.

**Impairment of non-financial assets**

At each reporting date non-financial assets not carried at fair value, like plant 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 charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Unrestricted designated funds are funds which have been placed in the reserve by the trustees to meet future specified costs or 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.

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**2. ACCOUNTING POLICIES - continued**

**Financial instruments**

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.

**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.

**3. OTHER TRADING ACTIVITIES**

	2020	2019
	£	£
Income from consultation fees and partnership initiatives	<u>17,071</u>	<u>25,232</u>

**4. INVESTMENT INCOME**

	2020	2019
	£	£
Deposit account interest	<u>501</u>	<u>311</u>

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

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

	2020	2019
	£	£
Auditors' remuneration	3,900	4,470
Depreciation - owned assets	<u>653</u>	<u>654</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

**Trustees' expenses**

For the year ended 31 March 2020, expenses for travel and subsistence of £555 (2019 : £624) were re-imbursed to the trustees.

**7. STAFF COSTS**

The key management personnel of the charity comprises the trustees and the Chief Executive. During the year, the total employee benefits for the key management personnel were £56,328 (2019: £55,296).

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

	<b>2020</b>	<b>2019</b>
Staff	<u>6</u>	<u>7</u>

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

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

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME FROM</b>			
<b>Charitable activities</b>			
Charitable activities	215,000	99,595	314,595
Other trading activities	25,232	-	25,232
Investment income	<u>311</u>	<u>-</u>	<u>311</u>
<b>Total</b>	240,543	99,595	340,138
 <b>EXPENDITURE ON</b>			
<b>Direct charitable costs</b>			
Charitable activities	15,915	3,344	19,259
Employee costs	200,521	18,370	218,891
Property costs	37,535	-	37,535
General costs	8,679	99,521	108,200
<b>Total</b>	<u>262,650</u>	<u>121,235</u>	<u>383,885</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(22,107)</u>	<u>(21,640)</u>	<u>(43,747)</u>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	449,309	34,257	483,566
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>427,202</u>	<u>12,617</u>	<u>439,819</u>

**BEMIS (SCOTLAND)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

**9. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 April 2019 and 31 March 2020	<u>1,960</u>
<b>DEPRECIATION</b>	
At 1 April 2019	1,307
Charge for year	653
At 31 March 2020	<u>1,960</u>
<b>NET BOOK VALUE</b>	
At 31 March 2020	<u>-</u>
At 31 March 2019	<u>653</u>

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

	2020 £	2019 £
Prepayments and accrued income	<u>63,923</u>	<u>57,259</u>

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

	2020 £	2019 £
Trade creditors	5,207	997
Social security and other taxes	5,008	4,994
Accrued expenses	4,370	3,694
	<u>14,585</u>	<u>9,685</u>

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

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Fixed assets	-	-	-	653
Current assets	419,349	11,163	430,512	448,851
Current liabilities	(14,585)	-	(14,585)	(9,685)
	<u>404,764</u>	<u>11,163</u>	<u>415,927</u>	<u>439,819</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020

## 13. MOVEMENT IN FUNDS

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
<b>Unrestricted funds</b>			
General fund	217,764	(22,438)	195,326
Designated funds	<u>209,438</u>	<u>-</u>	<u>209,438</u>
	427,202	(22,438)	404,764
<b>Restricted funds</b>			
Skills Development	654	(654)	-
Winterfest	6,858	(3,683)	3,175
Year of Young People	5,105	-	5,105
National Transport Strategy	<u>-</u>	<u>2,883</u>	<u>2,883</u>
	12,617	(1,454)	11,163
<b>TOTAL FUNDS</b>	<u>439,819</u>	<u>(23,892)</u>	<u>415,927</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	232,572	(255,010)	(22,438)
<b>Restricted funds</b>			
Skills Development	-	(654)	(654)
Winterfest	41,000	(44,683)	(3,683)
National Transport Strategy	<u>4,250</u>	<u>(1,367)</u>	<u>2,883</u>
	45,250	(46,704)	(1,454)
<b>TOTAL FUNDS</b>	<u>277,822</u>	<u>(301,714)</u>	<u>(23,892)</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

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

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	240,543	(262,650)	(22,107)
<b>Restricted funds</b>			
Skills Development	-	(653)	(653)
Winterfest	25,000	(51,092)	(26,092)
Year of Young People	71,595	(66,490)	5,105
Local Governance	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>
	99,595	(121,235)	(21,640)
<b>TOTAL FUNDS</b>	<u>340,138</u>	<u>(383,885)</u>	<u>(43,747)</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 received a grant of £41,000 for the Scottish Winter Festival and £44,683 was expended. There was £6,858 brought forward in the year leaving £3,175 to be utilised for 2020/21 Winterfest events.

The charity also received a grant of £4,250 for the National Transport Strategy. During the year £1,367 of this was expended leaving £2,883 to be utilised for 2020/21 transport consultations.



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2020.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.