

transforming conflict • embracing difference

place for hope



Place for Hope

**REPORT OF THE TRUSTEES
and
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED

31 MARCH 2018

Charity No. SC 045224

Report and Financial Statements

For the Year Ended 31 March 2018



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The trustees present their annual report and financial statements of the charity for the year ended 31st March 2018.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014.

Objectives and Activities

Place for Hope is a charity which aims to resolve conflict in the faith community using voluntary practitioners so far as possible and whose primary objectives are:

- To advance conflict resolution and reconciliation through mediation as a means to help individuals, groups and leaders in faith communities and the wider community live more effectively with difference and diversity;
- To advance citizenship, community development and peace-making through promoting methods of interaction and dialogue which support healthy relationships and reconciliation drawing on the wisdom from Christian and other religious traditions;
- To advance conflict resolution and reconciliation through the promotion of societal harmony, and prevent conflict, by providing trained mediators to work with individuals and within communities, addressing issues of inequality and division; and
- To advance education through the provision of training in mediation and conflict resolution, conflict reconciliation and conflict transformation.

These objectives are achieved by:

- Providing leadership training, workshops and resources for understanding and working with conflict as well as hosting and navigating difficult conversations;
- Responding to requests for help and support, including helping groups and individuals at a time of crisis ; accompanying sensitive or difficult group conversations; providing individual coaching, advice and support ; hosting and enabling community dialogues on difficult, potentially divisive issues;
- Developing and supporting a team of practitioners skilled in understanding conflict and able to provide mediation, training and facilitation; and
- Nurturing a network of people and organisations who are committed to the work of peace building, equipping them in the work of conflict transformation in their communities, homes and lives.

Achievements and Performance

In this third year as an independent charity, Place for Hope further consolidated our staff team with the appointment of a part-time Business Development Manager, who commenced work in January 2018. We also began planning for the appointment of a Training and Equipping Development Manager later in 2018. We enhanced our Board through the appointment of a new Trustee with a variety of key skills in fundraising and event management. We continued to deploy our expanded Practitioner team, supported by supervision and bi-annual CPD, to provide a high-quality service to a growing range of clients.

Our new accounting system and our new comprehensive database both went live during 2017/2018 and give a significantly enhanced ability to record and analyse our service delivery. The database provides us with a valuable and flexible evaluation tool.

Report of the Trustees (continued)

Achievements and Performance (continued)

We delivered 110 individual activities; an increase on the previous year. From 1 April 2017 – 31 March 2018, our Practitioners worked on 67 cases (23 of these cases were opened in earlier years):

- 39 facilitated group conversations
- 11 coaching for individuals
- 12 awareness-raising events and lectures
- 5 enquiries (information provided and/or signposted elsewhere)

We significantly expanded our range of training programmes with the introduction of one-day core training programmes on Bullying and Harassment and on Scripture, Spirituality and Conflict. We also piloted Faith in Change and Conflict: a six-day intermediate residential training course. Between 1 April 2017 – 31 March 2018, we delivered a total of 43 training workshops:

- 13 Growing Through Change and Conflict Foundation
- 9 Growing Through Change and Conflict Further Skills
- 3 Bullying and Harassment
- 4 Scripture, Spirituality and Conflict
- 2 Train the Trainer residentials: Bullying and Harassment (Methodist Church)
- 1 training for South Sudanese delegates in Nairobi
- 3 Faith in Change and Conflict residentials (Methodist Church x 2; S Sudan delegates x 1)
- 8 other tailored training workshops

Testimonials from clients regarding both the casework and the training provided by Place for Hope this year have again confirmed to us that we are enabling leaders and congregations to find positive and creative ways to anticipate and move through experiences of change and conflict.

Given the increase in our workload, we began the process of planning for an increase in the number of volunteer Practitioners in our team, with a view to broadening our denominational/faith spread.

We enhanced our communications with our target audiences through the production of striking new print resources, including an annual review and a series of beautiful postcards, which were distributed widely at events in the second part of the year. We also continued to enhance our online presence through our website and social media.

During this year Place for Hope deepened our existing partnerships and continued to develop new relationships with a range of faith-based organisations.

We continue to be very grateful to the Ministries Council of the Church of Scotland for the enormous support they give us, which enables us to provide high quality core services free at the point of delivery to Church of Scotland congregations and personnel across the country. We are pleased to have collaborated this year with the Ascend team, producing material for online learning and the Ascend magazine to resource faith leaders in the transformation of conflict.

We were delighted to develop an exciting new partnership with the World Mission Council of the Church of Scotland this year. Place for Hope was invited to Nairobi in December 2017 to co-lead mediation training for 12 leaders from the Presbyterian Church of South Sudan. In March 2018, 11 of these delegates came to Scotland for a three-week immersion programme which included in-depth mediation training led by Place for Hope. This training was adapted from our 6-day Faith in Change and Conflict training programme to include a day on exploring our cultural context.

Achievements and Performance (continued)

Place for Hope significantly developed our partnership with the Methodist Church in the Positive Working Together project. We delivered Phases 2 and 3 of our training programme and reached agreement with regard to the ongoing provision of training into the future. Highlights included: a pilot day and two Train the Trainers residentials for the Bullying and Harassment core training, two pilots of the Faith in Change and Conflict residential, and the delivery of a tailored version of Growing Through Change and Conflict for headquarters staff.

Anticipating the tenth anniversary of the founding of Place for Hope in 2019, we hosted a 'Reconciling Relationships' seminar for 42 delegates in October 2017, representing 25 agencies and faith communities committed to the transformation of conflict in Scotland and beyond. We are now making plans as the lead partner for a 2019 'Glasgow Gathering on Faith and Conflict', working in close collaboration with other agencies throughout the UK to ensure this is an event with a legacy, building sustainable networks for peace and the transformation of conflict in our faith communities. The event will celebrate the art and the hard work of conflict transformation, reconciliation and peace building; nurture the network of relationships and skilled practitioners that supports this work; and strengthen the unique contribution of faith communities to this work.

We formalised our relationship during the year with Reconcilers Together, a network of residential centres for peace-making and reconciliation. We became, along with Bridge Builders Ministries, a 'Supporting Partner' helping to train a team of church-based peacebuilders throughout the UK. The Glasgow Gathering 2019 will be part of the culmination of this training programme. We believe that these new partnerships will bear much fruit as they grow and blossom.

Financial Review

Details of the income and expenditure for the year are shown in the Statement of Financial Activities on page 10, with further information provided in the notes to the accounts. At the end of this third financial year as an independent Scottish charity, the Trustees are delighted to report net income of £52,108, which will enable us to continue to build our reserves and reduce our financial risks (see below). The Trustees wish to note their gratitude to the Ministries Council of the Church of Scotland for their generous funding which continues to provide the platform for us to operate independently in accordance with the aspirations set out in 2009 when Place for Hope was first set up as a project within the Church of Scotland.

With that firm financial foundation, we have continued building stronger relationships with a growing variety of partners. We are particularly grateful to the Methodist Church for funding the development of further key training programmes under the Positive Working Together project. The trustees also note, with gratitude, individuals who have supported us through donations this year, and we continue to consider ways to expand this base of support. A robust financial strategy is being developed during 2018/2019 to continue to diversify our funding base, and to ensure the long-term sustainability of the charity.

Risk management

The principal risks faced by Place for Hope continue to lie in the ability to create a sustainable income stream so as to reduce reliance on one major grant provider, to ensure we carefully discern the opportunities available to maintain focus and operate within our available human and financial resources, and to maintain a reputation for excellent and professional service provision.

We are very encouraged by indications from the Ministries Council of the Church of Scotland that they envisage continuing support for Place for Hope beyond the currently confirmed period of funding (end 2019). Nevertheless, we recognise the importance of identifying and securing a more diverse range of funding streams to secure sustainability and future growth. We continue to refine our strategic and financial plans to underpin our endeavours in this regard.

We are also working to mitigate the identified risks by diversifying our client base, looking to secure funding agreements with key partners, and building on our strong reputation for achieving resolution in difficult circumstances and delivering high quality training. We are committed to continue providing an excellent service to our clients by enhancing the numerical strength of our Practitioner team and providing them with ongoing high-quality training and supervision. We have prioritised GDPR-compliance and put in place a strategy for the regular review of all our policies and practices. We continue to prioritise workflow to reflect capacity, and to maximise effective communication in all our internal and external relationships.

Reserves policy

The trustees have considered the level of reserves required and have taken into account their current and future liabilities. The Board of trustees aims to maintain free reserves in unrestricted funds at a level which equates to approximately four months of unrestricted charitable expenditure against the 2018-19 budget.

The balance held as unrestricted general funds, after allowing for funds tied up in tangible fixed assets, at 31st March 2018 was £109,480, all of which is regarded as free reserves. This is more than 5 months' expenditure against the 2018-19 budget. Within this amount, a designated fund of £20,000 has been set aside by the trustees to meet the cost of Practitioner training in 2018-19.

Plans for the future

Our priorities for 2018-19 and beyond are:

- Enable the embedding of conflict training in ministerial and congregational training and learning.
- Encourage organisational culture shift in the way our faith community partners deal with difference, change and conflict.
- Ensure that we have the capacity to meet the demand for our services through judicious development of our volunteer Practitioner and staff team.
- Demonstrate and encourage the benefits of earlier intervention in conflicted situations.
- Increase the number of participants in our set training programmes.
- Ensure increased awareness of the services we offer, through excellent communication and publicity.
- Broaden and deepen relationships with current key partners.
- Develop stronger relationships with a wider range of denominations in Scotland.
- Plan for and deliver an excellent partnership event and legacy programmes to mark the 10th anniversary of Place for Hope.
- Broaden the opportunities and support for local faith communities to practice the art of reconciliation.
- Develop the use of our database and accounting systems to make our internal processes highly robust, efficient, and secure.
- Grow resources through securing core funding and a range of income sources.
- Recruit additional trustees to enhance the work of the Board.

Report of the Trustees (continued)

Structure, Governance and Management

Governing Document

Place for Hope is a Scottish Charitable Incorporated Organisation (SCIO) which came into being in 2014 and was subsequently registered as a charity by the Office of the Scottish Charity Regulator (OSCR) with effect from 10th November 2014. Place for Hope is governed by a Board of trustees.

Appointment of New Trustees (Members of the Board)

Trustees are appointed for a term of three years and must stand down at the AGM on the third anniversary of their appointment, whereupon they may offer themselves for re-election. One third of all trustees must retire at each AGM. The minimum number of trustees is 6 and the maximum of trustees holding office at any one time is 12.

Recruitment of new Trustees

The Board tries to ensure the Trustees have a range of skills to offer and represent a range of Christian denominations. Where there are gaps, the Board aims to appoint appropriate new Trustees who are co-opted until the AGM, whereupon they stand for election.

Representation of Practitioners

As from the AGM of 2017, volunteer Practitioners are represented on the Board of Trustees by one amongst them, who is a non-voting observer. Russell McLarty took up this role at the AGM of September 2017.

Structure

The Board meets quarterly to continue to guide the future direction of Place for Hope, set policy, consider risk and oversee delivery of the organisation's objectives. The Director is responsible for implementing the Board's policy and for managing the organisation on a day-to-day basis.

Key management personnel remuneration

The trustees consider the Board of trustees and the Director as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 4 to the accounts.

Trustees are required to disclose all relevant interests and register them with the Director and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises.

The Director's salary is reviewed annually, ensuring the remuneration is fair. This is done by bench-marking it with similar roles in peer charities of similar sizes. Details of the remuneration paid to key management personnel are provided in note 5 to the accounts.

Report of the Trustees (continued)

Reference and Administrative Information

Trustees: Nancy Adams Chair
James Aitken Vice Chair
Janet Adamson
Carol Ford
Pamela Lyall
William McFadden
Stewart Weaver
David Williams (appointed 12 September 2017)

Director: Ruth Harvey

Bankers: Charities Aid Foundation Bank
25 Kings Hill Avenue,
Kings Hill,
West Malling,
Kent
ME19 4TA

Independent Examiner: Paul M Clelland CA
Paul Clelland Accountancy
Suite 1, First Floor West
Clydeaway House
813 South Street
Glasgow
G14 0BX

Registered Office: Clydeaway House
813 South Street
Glasgow
G14 0BX

Charity Registration No: SC 045224

Report of the Trustees (continued)



Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 25 September 2018 and signed on their behalf by:

Nancy Adams
Trustee and Chair

Report of the Independent Examiner

To the Trustees of Place for Hope



I report on the accounts of Place for Hope for the year ended 31 March 2018 which are set out on pages 10 to 18.

Respective responsibilities of committee and independent examiner

The Trustees of Place for Hope are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Trustees of Place for Hope considers that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Trustees of Place for Hope concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given in the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Paul M Clelland CA

Date: 25th September 2018

Member of the Institute of Chartered Accountants of Scotland

Paul Clelland Accountancy
Suite 1, First Floor West
Clydeaway House
813 South Street
Glasgow
G14 0BX

Statement of Financial Activities

For the year ended 31 March 2018



	Note	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Income from:					
<i>Donations</i>					
Grants & donations	2	166,335	-	166,335	174,449
<i>Charitable Activities</i>					
Fee income for provision of services		39,251	-	39,251	43,061
Total income		205,586	-	205,586	217,510
Expenditure on:					
	3				
Staff costs		102,529	-	102,529	112,426
Practitioner costs		8,915	-	8,915	22,554
Project delivery costs		17,550	-	17,550	34,738
Promotion and publicity		4,249	-	4,249	1,044
Administrative costs		18,275	-	18,275	12,846
Governance Costs		1,960	-	1,960	933
Total expenditure		153,478	-	153,478	184,541
Net income		52,108	-	52,108	32,969
Net transfers		-	-	-	-
Net movement in funds		52,108	-	52,108	32,969
Reconciliation of funds:					
Funds brought forward		60,426	-	60,426	27,457
Funds carried forward		112,534	-	112,534	60,426

The above statement includes all gains and losses recognised during the year.

All activities are regarded as continuing.

Comparative figures for the previous year by fund type are shown in Note 11 on page 17.

The notes on pages 12 to 18 form part of these financial statements.

Balance Sheet

As at 31 March 2018



	Note	2018 £	2017 £
Fixed assets			
Tangible assets	6	3,054	3,065
Current assets			
Debtors	7	4,899	6,556
Cash at bank and in hand		<u>134,910</u>	<u>57,241</u>
		<u>139,809</u>	<u>63,797</u>
Creditors:			
Amounts due within one year:	8	<u>30,329</u>	<u>6,436</u>
Net current assets		<u>109,480</u>	<u>57,361</u>
Net total assets		<u>112,534</u>	<u>60,426</u>
Funds			
Unrestricted funds			
Designated fixed asset fund	9	3,054	3,065
Designated training fund	9	20,000	-
General fund	9	89,480	57,361
Restricted funds	9	-	-
Total Funds		<u>112,534</u>	<u>60,426</u>

The financial statements on pages 10 to 18 were approved by the trustees on 25 September 2018 and are signed on their behalf by:

Nancy Adams

Date: 25 Sept 2018

Name: Nancy Adams

Trustee

The notes on pages 12 to 18 form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 March 2018



1. Accounting Policies

Basis of Accounting

The financial statements have been prepared on the historical cost basis and in accordance with the requirements 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 (FRS102) issued on 16 July 2014 (Charities SORP (FRS102)); and
- the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The charity constitutes a public benefit entity as defined by FRS102.

The accounts are prepared on the going concern basis. The trustees have considered whether there are any material uncertainties regarding the charity's ability to continue in operation for the foreseeable future, and are content that it is appropriate to report on this basis.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Income received by way of grants and donations is included in full in the Statement of Financial Activities when receivable. Where entitlement is conditional on the delivery of a specific performance by the charity, grants are recognised when the charity earns the right to consideration by its performance. Grants and donations are allocated between charitable activities depending on the terms of each individual grant. Where a grant or donation is given for a specific purpose, it is included in restricted income and any unexpended portion is carried forward as a restricted fund.

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. Expenditure is reported by cost type as the charity has opted not to report on the activity basis.

Governance costs are those associated with meeting the statutory obligations of running the charity.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on the straight line basis at the following annual rates, in order to write off each asset over its estimated useful life.

Computer equipment:	25%
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Other Basic Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1. Accounting Policies (continued)

Taxation

The organisation is a registered charity and is exempt from corporation tax on its charitable activity. No charge to corporation tax arose during the year. The organisation is not registered for VAT and expenditure includes VAT where relevant.

Pension Costs

The charity contributes to individual stakeholder pensions and to NEST on behalf of its employees. Contributions are charged to expenditure as they become payable.

Funds

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

Designated funds are set aside by the trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds can only be used for particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

2. Grants & Donations

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
<i>Grants</i>				
Church of Scotland Ministries Council Core Grant	165,000	-	165,000	165,000
Faith in Community Scotland <i>for In Wi' the Mix</i>	-	-	-	6,051
<i>Donations</i>				
	1,335	-	1,335	3,398
	<u>166,335</u>	<u>-</u>	<u>166,335</u>	<u>174,449</u>

Notes to the Financial Statements (continued)



3. Expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
<i>Staff costs</i>				
Salaries (see Note 5)	97,557	-	97,557	103,348
Recruitment	959	-	959	1,512
Staff travel, subsistence and accommodation	3,643	-	3,643	4,421
Staff training & supervision	370	-	370	3,145
	<u>102,529</u>	<u>-</u>	<u>102,529</u>	<u>112,426</u>
<i>Practitioner costs</i>				
Practitioner travel, subsistence and accommodation	309	-	309	6,249
Practitioner training & supervision	8,606	-	8,606	16,305
	<u>8,915</u>	<u>-</u>	<u>8,915</u>	<u>22,554</u>
<i>Project delivery costs</i>				
Project travel, subsistence and accommodation	14,270	-	14,270	18,280
Consultancy	787	-	787	15,123
Peacebuilding & Festivals work	2,493	-	2,493	1,335
	<u>17,550</u>	<u>-</u>	<u>17,550</u>	<u>34,738</u>
<i>Promotion and publicity</i>				
	<u>4,249</u>	<u>-</u>	<u>4,249</u>	<u>1,044</u>
<i>Administrative costs</i>				
Office running costs	3,880	-	3,880	5,092
Room hire & meeting costs	929	-	929	1,511
Insurance	833	-	833	848
Professional fees & consultancy	11,275	-	11,275	4,374
Depreciation	1,358	-	1,358	1,021
	<u>18,275</u>	<u>-</u>	<u>18,275</u>	<u>12,846</u>
<i>Governance Costs</i>				
Independent Examination fee	650	-	650	650
Board meetings	1,310	-	1,310	283
	<u>1,960</u>	<u>-</u>	<u>1,960</u>	<u>933</u>
	<u><u>153,478</u></u>	<u><u>-</u></u>	<u><u>153,478</u></u>	<u><u>184,541</u></u>

Expenditure above includes:

	£	£
<i>Independent examiner's remuneration</i>		
For performance of independent examination	650	650
For other services provided	400	420
	<u>1,050</u>	<u>1,070</u>
<i>Employer's pension contributions</i>	<u>6,098</u>	<u>6,871</u>

4. Transactions with Trustees and Related Parties

No remuneration was paid to any trustees in the current or previous year.

No travel or other expenses were paid to trustees during the year (2017: £27 to 1 trustee).

Notes to the Financial Statements (continued)

5. Staff Costs

	2018	2017
	£	£
Wages and salaries	87,529	90,085
Social security costs	3,797	5,106
Employer's pension contributions	6,098	6,871
Other emoluments & benefits	133	1,286
	<u>97,557</u>	<u>103,348</u>

The average numbers of staff employed directly during the year, on a headcount basis, was 4 (2017: 4).

The total amount of employee benefits, including employer pension contributions, paid in respect of key management personnel was £36,203 (2017: £35,366). No employee had emoluments of more than £60,000 in the current or previous year.

6. Tangible Fixed Assets

	Computer equipment	Total
	£	£
<i>Cost</i>		
At 1 April 2017	4,086	4,086
Additions	1,347	1,347
At 31 March 2018	<u>5,433</u>	<u>5,433</u>
<i>Depreciation</i>		
At 1 April 2017	1,021	1,021
Charge for the year	1,358	1,358
At 31 March 2018	<u>2,379</u>	<u>2,379</u>
<i>Net Book Value</i>		
At 31 March 2018	<u>3,054</u>	<u>3,054</u>
At 31 March 2017	<u>3,065</u>	<u>3,065</u>

During the year, a laptop was purchased from fee income from The Methodist Church, as agreed, for use by the worker on the Positive Working Together project.

7. Debtors

	2018	2017
	£	£
Accrued income	3,415	6,556
Prepayments	1,484	-
	<u>4,899</u>	<u>6,556</u>

8. Creditors

	£	£
Deferred income	24,268	-
Accruals	6,061	6,436
	<u>30,329</u>	<u>6,436</u>

Deferred income above represents fee income received in advance in respect of future financial periods.

Notes to the Financial Statements (continued)



9. Movement in Funds

	Notes	At 1/4/17 £	Movement in year Income Expenditure £ £		Transfers £	At 31/03/18 £
Restricted Funds:						
Total restricted funds		-	-	-	-	-
Unrestricted funds:						
Designated fixed asset fund	(a)	3,065	-	(1,358)	1,347	3,054
Training fund	(b)	-	-	-	20,000	20,000
General fund		57,361	205,586	(152,120)	(21,347)	89,480
Total unrestricted funds		<u>60,426</u>	<u>205,586</u>	<u>(153,478)</u>	<u>-</u>	<u>112,534</u>
Total funds		<u><u>60,426</u></u>	<u><u>205,586</u></u>	<u><u>(153,478)</u></u>	<u><u>-</u></u>	<u><u>112,534</u></u>

Notes:

Purposes of Designated Funds:

- (a) Designated fixed asset fund: This corresponds to the net book value of fixed assets. Annual depreciation is charged to this fund and the cost of any fixed assets purchased out of unrestricted funds is transferred into the fund.
- (b) Training fund: The trustees have set aside funds to cover the cost of practitioner training during 2018-19.

10. Analysis of Net Assets between Funds

	Unrestricted Funds		Restricted Funds	Total Funds
	General	Fixed Asset		
	£	£	£	£
Tangible fixed assets	-	3,054	-	3,054
Debtors	4,899	-	-	4,899
Cash at bank & in hand	114,910	-	-	134,910
Creditors due within one year	(30,329)	-	-	(30,329)
Net assets at 31 March 2018	<u>89,480</u>	<u>3,054</u>	<u>-</u>	<u>112,534</u>

Notes to the Financial Statements (continued)



11. Statement of Financial Activities - Prior Year

	Unrestricted Funds	Restricted Funds	Total 2017
	£	£	£
Income from:			
<i>Donations</i>			
Grants & donations	168,398	6,051	174,449
<i>Charitable Activities</i>			
Fee income for provision of services	43,061	-	43,061
Total income	<u>211,459</u>	<u>6,051</u>	<u>217,510</u>
Expenditure on:			
Staff costs	104,930	7,496	112,426
Practitioner costs	22,554	-	22,554
Project delivery costs	33,233	1,505	34,738
Promotion and publicity	1,044	-	1,044
Administrative costs	12,816	30	12,846
Governance Costs	933	-	933
Total expenditure	<u>175,510</u>	<u>9,031</u>	<u>184,541</u>
Net income	35,949	(2,980)	32,969
Net transfers	-	-	-
Net movement in funds	35,949	(2,980)	32,969
Reconciliation of funds:			
Funds brought forward	24,477	2,980	27,457
Funds carried forward	<u><u>60,426</u></u>	<u><u>-</u></u>	<u><u>60,426</u></u>

Notes to the Financial Statements (continued)

12. Movement in Funds - Prior Year

	Notes	At 1/4/16 £	Movement in year		Transfers £	At 31/03/17 £
			Income £	Expenditure £		
Restricted Funds:						
ACTS	(a)	963	-	(963)	-	-
Methodist Church	(b)	136	-	(136)	-	-
In Wi' the Mix	(c)	1,881	6,051	(7,932)	-	-
Total restricted funds		<u>2,980</u>	<u>6,051</u>	<u>(9,031)</u>	<u>-</u>	<u>-</u>
Unrestricted funds:						
Designated fixed asset fund		-	-	(1,021)	4,086	3,065
General fund		<u>24,477</u>	<u>211,459</u>	<u>(174,489)</u>	<u>(4,086)</u>	<u>57,361</u>
Total unrestricted funds		<u>24,477</u>	<u>211,459</u>	<u>(175,510)</u>	<u>-</u>	<u>60,426</u>
Total funds		<u>27,457</u>	<u>217,510</u>	<u>(184,541)</u>	<u>-</u>	<u>60,426</u>

Notes:

Purposes of Restricted Funds:

- (a) The ACTS fund, which was for training for mediator / facilitators, was spent in full during 2016-17.
- (b) Funds were received from the Methodist Church in the prior year to undertake a series of day workshops entitled "Growing through Conflict" to be delivered in the North West of England. The balance of the funds was spent in full during 2016-17.
- (c) The *In Wi' the Mix* fund arose from our partnership working with Faith in Community Scotland and the Conforti Institute in delivering work under the auspices of the Scottish Government's "Tackling Sectarianism" project. This has involved training facilitators to deliver Community Dialogues and facilitating meetings of Church leaders.

13. Analysis of Net Assets between Funds - Prior Year

	Unrestricted Funds		Restricted Funds	Total Funds
	General £	Fixed Asset £	£	£
Tangible fixed assets	-	3,065	-	3,065
Debtors	5,982	-	574	6,556
Cash at bank & in hand	57,815	-	(574)	57,241
Creditors due within one year	(6,436)	-	-	(6,436)
Net assets at 31 March 2017	<u>57,361</u>	<u>3,065</u>	<u>-</u>	<u>60,426</u>