

The Charity Registration Number is :- SCO18291

Temple Shafton Youth Project

Report and Accounts

31 March 2020

Temple Shafton Youth Project

Report and accounts for the year ended 31 March 2020

Contents

	Page
Charity information	1
Management Committee' Annual Report	1
Statement of directors' responsibilities	8
Independent Examiner's Report	9
<i>Funds Statements:-</i>	
Statement of Financial Activities	10
Statement of Financial Activities - Prior Year statement	11
Statement of total recognised gains and losses	11
Movements in funds	12
Revaluation reserves	12
Revenue Funds	13
Fixed Asset funds	13
Income and Expenditure account	14
Summary of funds	14
Balance sheet	15
Cash flow statement	0
Notes to the accounts	16

Temple Shafton Youth Project

Management Committee' Annual Report for the year ended 31 March 2020

The Management Committee present their Report and Accounts for the year ended 31 March 2020.

Reference and administrative details

The charity name.

The legal name of the charity is:- Temple Shafton Youth Project.

The charity is also known by its operating name, N/A.

The charity's areas operation and UK charitable registration.

The charity is registered in Scotland with The Office of the Scottish Charity Regulator (OSCR) with charity number SCO18291.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Temple Shafton Youth Project

Management Committee' Annual Report for the year ended 31 March 2020

The principal operating address, telephone number, email and web addresses of the charity are:-

The Hut
358 Netherton Road, Glasgow
, G13 1AX

The Management Committee in office on the date the report was approved were:-



Community Reps



X2

Councillor
Glasgow Life
Community Police

Project Leader
Paul Smith

The following persons served as Management Committee during the year ended 31 March 2020 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Name

Appointed

Resigned/Retired



At the Annual General Meeting all retire as trustees, but are eligible for reappointment.

All the trustees are also members of the charity

Temple Shafton Youth Project

Management Committee' Annual Report for the year ended 31 March 2020

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Objectives

The Project is constituted by Constitution. The object of the Project is to promote the benefit of the young people of the Temple/Shafton area by providing facilities in the interests of social welfare for recreational, educational and leisure time activities with the object of improving the conditions of life of the said young people. In furtherance therefore, in order to achieve these objectives, the Project will:

Respond to a range of issues identified by young people and others in the community to provide an informal meeting place, activities, information, a range of training opportunities and staff to support young people.

Provide and manage a building in which a range of innovative programmes and activities can be developed for young people.

Appoint and manage staff in the running of the Project.

Project Policies

The policy of the Project continues to be to secure core funding from Glasgow City Council and also to seek additional finance and support to achieve the objects above and develop a range of services for young people.

The Management Committee delegates the day to day responsibility for the organisation of the Project to the Project Leader.

Grant Applications

Grant applications are still our major priority and will continue to be top of the agenda. It appears that for every 10 we send out if we are lucky we get one and more noticeable it is the smaller amounts we are getting.

The main activities undertaken in relation to those purposes during the year.

This being the 33rd year of the project it is fair to say that we are well established with the G13 area of Glasgow. The Project would not be able to provide such a wide service to our users without the continued support of around 10/12 local people who are represented on the Management Committee and who help with the youth groups on a voluntary basis.

We operate two buildings appropriately named The Hut (Main working building) and The Hall (formerly a resident's hall) rented to the project from G C C.

The Hut is a prefabricated building that when put in place back in 1989 was given a 15-year life span, clearly the building has surpassed its life span and a bit more. Every year the costs of up keep are growing and slowly becoming a drain on the project but somehow we manage to keep the building not just open but also looking attractive for young people. This year we have witnessed some large upgrades to our building i.e we have fitted heating in the form of electrical heaters in both The Hut & Hall. As you imagine though the cost of running such a system is extremely high.

The Hall is a completely different kettle of fish. We constantly have issues with the building in terms of its age, drains blocked weekly, and heating needs on in most cases for 24 hours to get some heat into the building. We have put in over 4500 voluntary hours over the years keeping the building looking presentable. Sadly, we are getting to the stage where we may have to return the building to the Council. This is obviously not the ideal situation given we have put in new kitchen, water tank system, windows, shutters, and this year we had to replace all the old tapes and put in new sinks.

Although it is a valuable asset to the project it continues to prove difficult to get bookings but we are getting there, although very slowly. But we will continue to strive to make it a facility that the local community can feel ownership of.

Temple Shafton Youth Project

Management Committee' Annual Report for the year ended 31 March 2020

The difference the charity's performance during the year has made to the beneficiaries of the charity.

On the funding front G C C (Glasgow City Council) announced that they would be doing away with the Integrated Grants Fund, changing to a wider Community Fund. In September they sent out the application process for the new fund. Sadly, the new criteria excluded the project, on the grounds that we were an unincorporated Charity and need to be a SCIO and incorporated. Also, the dates at this time meant that we could not apply for any further core funding. After a lot of emails and conversations the Council made a change to the application process. So, the project then had the huge task of changing its whole legal status to the of a SCIO.

I am pleased to say that we managed to achieve both getting an application in and the Scio all on time. So, we are now officially a SCIO, downside to this is that we have changed the name of the project to The Hut (SCIO). The young people voted for this because our building is known by everyone local as The Hut.

As we write this report, we do not know what the future holds, but all our application stuff is in and now over to the decision makers.

Funding is not getting any better but at least we have managed to remain stable in this area. It is fair to say we are trying our best, but with so many charitable organisations in the same position as ourselves it is becoming increasingly hard to attract new funding. So we have to be eternally grateful to the funders who stick by the project year in year out. What the future holds no one knows, but it won't be for the lack of effort in trying to attract new funding on our part.

Our history shows that we have always been successful at what we do. The projects work continues to grow over the last year the homework and breakfast groups have been a breath of fresh air into our work. School work with the children and young people who find the formal education process difficult has been growing.

The degree to which the achievements and performance during the year have benefited wider society.

AS with every year the numbers of young people supported with achieving the various awards programme's on offer and support into work, college, university, and placements has grown. We have managed to put a large number of young people through various training programmes to give them at least one form of training for example first aid.

The Duke of Edinburgh Award programme is still around and numbers this year have increased. We are surprised by this due to schools now offering it as part of the curriculum. But nothing that young people do should come as a surprise.

The numbers of young people attending the project surprises us every year as we have a continual growth with this aspect of our work. This year the door was opened on 12928 times by young people walking in to do something or get help with issues. Our membership of 180 is consistent. We have a trend of losing 15 - 20 older young people, but replacing them with young ones. Although the last year has witnessed an increase in the age range mainly due to Friday and Saturday night late provision.

The pleasing aspect is that we have large numbers of the younger age 10 and lower who want to attend. This gives us the chance to build even more young people for the future of the project and enable the community to witness the positive out put our work has on these young people.

The outdoor education programme we offer is as good as any in Scotland. Yet again this year over 12 young people participated in the Tall Ships round Britain challenge. This area of our work is the most popular but awfully expensive to participate in.

Our aim of growing young people for the future is now starting to pay dividends. The older age range of young people who volunteer has remained stable at 8 this year. We hope that if we can secure some funding, we may be able to offer them some part time hours working with the younger children, to continue the growth of our work.

Temple Shafton Youth Project

Management Committee' Annual Report for the year ended 31 March 2020

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The members of the management committee are also charity trustees for the purposes of charity law and are known as members of the Board. Under the requirement of the governing document the members of the board are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

The obligations of the Board are to maintain documents which set out the operational framework for the charity including the Constitution, resourcing the current financial position as set out in the latest published accounts and the future planning and objectives.

Financial review

The charity's financial position at the end of the year ended 31 March 2020

The financial position of the charity at 31 March 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2020	2019
	£	£
Net income	(12,360)	(5,028)
Unrestricted Revenue Funds available for the general purposes of the charity	5,172	7,531
Restricted Revenue Funds	10,669	20,670
Total Funds	15,841	28,201

Financial review of the position at the reporting date, 31 March 2020 .

It has been yet another hard year trying to maintain the level of groups and workshops we put on. We feel that we are actually over achieving in terms of the numbers attending the project, compared to our financial income. This is mainly down to numbers of volunteers.

We cannot thank our funders enough this year for their amazing support in particular Glasgow City Council (without whom we would not exist), GHA who provide amazing support with various issues the occur over the year.

Policies on reserves.

It is the policy of the Project to maintain unrestricted funds at a level which equates to one-month revenue expenditure. As responsible employers we will also retain adequate funds to meet the cost of staff redundancy.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Temple Shafton Youth Project

Management Committee' Annual Report for the year ended 31 March 2020

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

As we said we do not what the future holds at present as G C C will not be deciding until September on our 3-year funding application. The growing of leaders for the future is going to be vital to the project over the coming years. Therefore, we will have to be putting on more training for the volunteers and staff to try and sustain the levels of work we are doing.

A programme of funding raising events is to be drawn up, utilising The Hall more to generate income for the project is a must.

Groups are at bursting point in terms of numbers and this also causes a problem because we have young people who have been on waiting lists for months and in some cases over a year now. So we will be looking at finding ways to put on more groups.

As for staff, the average age level is getting lower ever year, which means more of a strain on the full time staff. Therefore, the right training is vital to the survival of the Project. This will cause a huge problem if redundancies do take place.

The biggest challenge we have at the moment is keeping the project alive, to enable all the young members to know what it is like to be part of a community. We will continue to keep the project at the forefront of positive learning experiences for everyone in the community.

Keep watching this space, it will take a long time but hopefully we will get their.

Other information about the charity and its activities

Operational & Regulatory

The Management Committee have also examined other operational and business risks faced by the Project and confirm that they have established systems to mitigate the significant risks.

Key staff are trained in Child Protection, Health & Safety procedures, Food Hygiene and First Aid at standard level. All staff are vetted via Disclosure Scotland.

Regular risk assessments are carried out on the premises, equipment and operational procedures. External premises that young people visit as part of their programme are also checked.

As part of the registration process carried out by the Care Commission the Project is checked annually to meet the minimum requirements of the National Care Standards (Early Education and Childcare for Children up to 16 years).

Details of The Independent Examiner


Member of Member of the Association of Accounting Technicians

The APL Centre
Stevenston Industrial Estate
Stevenston Industrial Estate
Ayrshire
KA20 3LR

Temple Shafton Youth Project

Management Committee' Annual Report for the year ended 31 March 2020

Statement of Management Committee' Responsibilities

The charity's trustees 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 (as amended)

In particular, charity law requires the Management Committee, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Management Committee are required to :-

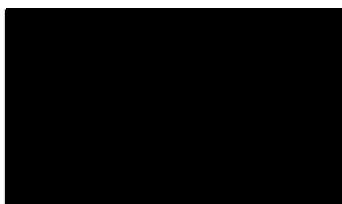
- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Management Committee are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities and Trustee Investment (Scotland) Act 2005. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Management Committee are also responsible for the contents of the Management Committee' report, and the statutory responsibility of the Independent Examiner in relation to the Management Committee' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 7 January 2021.



Temple Shafton Youth Project

Report of the Independent Examiner to the Management Committee of the charity on the accounts for the year ended 31 March 2020

I report to the Management Committee on my examination of the financial statements of the charity on pages 10 to 30 for the year ended 31 March 2020 which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by The Office of the Scottish Charity Regulator (OSCR), and under the historical cost convention and the accounting policies set out on page 16.

Respective responsibilities of the Management Committee and the Independent Examiner and the basis of the report

As described on page 8, you, the charity's Management Committee, are responsible for the preparation of the financial statements in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Management Committee consider that the audit requirement of Regulations 10(1) (a) to (c) of the The Charities Accounts (Scotland) Regulations 2006 (as amended) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Management Committee have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 44(1)(c) of the Act;
- b) follow the applicable procedures in the Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator; and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

and;

I conducted my examination in accordance with the Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator, setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Management Committee, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Management Committee in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Management Committee of all material matters.

Temple Shafton Youth Project

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Member of the Association of Accounting Technicians;

This is a report in respect of an examination carried out under 44(1)(c) of the Act and in accordance with Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 44(1)(a) of The Charities and Trustee Investment (Scotland) Act 2005;

when preparing accounts on a fully accrued basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Signed:-



Member of the Association of Accounting Technicians

The APL Centre
Stevenston Industrial Estate
Stevenston Industrial Estate
Ayrshire
KA20 3LR

This report was signed on 8 January 2021

Temple Shafton Youth Project - Statement of Financial Activities for the year ended 31 March 2020

Statement of Financial Activities for the year ended 31 March 2020

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020 £	2020 £	2020 £	2019 £
Income & Endowments from:					
Donations & Legacies	A1	4,771	118,533	123,304	130,485
Charitable activities	A2	20,319	-	20,319	22,093
Other trading activities	A3	3,938	-	3,938	4,241
Other	A5	-	-	-	535
Total income	A	29,028	118,533	147,561	157,354
Expenditure on:					
Raising funds	B1	877	-	877	1,063
Charitable activities	B2	30,510	128,534	159,044	161,295
Other	B3	-	-	-	24
Total expenditure	B	31,387	128,534	159,921	162,382
Net income for the year		(2,359)	(10,001)	(12,360)	(5,028)
Net income after transfers	A-B-C	(2,359)	(10,001)	(12,360)	(5,028)
Net movement in funds		(2,359)	(10,001)	(12,360)	(5,028)
Reconciliation of funds:-					
	E				
Total funds brought forward		7,531	20,670	28,201	33,229
Total funds carried forward		5,172	10,669	15,841	28,201

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 16 to 30 form an integral part of these accounts.

Temple Shafton Youth Project - Statement of Financial Activities for the year ended 31 March 2020

	SORP Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Income & Endowments from:				
Donations & Legacies	A1	10,345	120,140	130,485
Charitable activities	A2	22,093	-	22,093
Other trading activities	A3	4,241	-	4,241
Investments	A4	-	-	-
Other	A5	535	-	535
Total income	A	37,214	120,140	157,354
Expenditure on:				
Raising funds	B1	1,063	-	1,063
Charitable activities	B2	50,145	111,150	161,295
Other	B3	24	-	24
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	51,232	111,150	162,382
Net gains on investments	B4	-	-	-
Net income for the year		(14,018)	8,990	(5,028)
Transfers between funds	C	-	-	-
Net income after transfers		(14,018)	8,990	(5,028)
Net movement in funds		(14,018)	8,990	(5,028)
Reconciliation of funds:-				
Total funds brought forward	E	21,549	11,680	33,229
Total funds carried forward		7,531	20,670	28,201

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 16 to 30 form an integral part of these accounts.

Temple Shafton Youth Project - Statement of Financial Activities for the year ended 31 March 2020

Temple Shafton Youth Project - Resources applied in the year ended 31 March 2020 towards fixed assets for Charity use:-

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	(12,360)	(5,028)
Resources applied on functional fixed assets	(743)	(56,454)
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>(13,103)</u>	<u>(61,482)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 16 to 30 form an integral part of these accounts.

Temple Shafton Youth Project - Statement of Financial Activities for the year ended 31 March 2020

Movements in revenue and capital funds for the year ended 31 March 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	7,531	20,670	28,201	33,229
Recognised gains and losses before transfers	(2,359)	(10,001)	(12,360)	(5,028)
	5,172	10,669	15,841	28,201
Closing revenue funds	5,172	10,669	15,841	28,201

Summary of funds

	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	5,172	10,669	15,841	28,201

The notes attached on pages 16 to 30 form an integral part of these accounts.

Temple Shafton Youth Project - Statement of Financial Activities for the year ended 31 March 2020

**Temple Shafton Youth Project
Income and Expenditure Account for the year ended 31 March 2020 as required by the Companies Act 2006**

	2020 £	2019 £
Income		
Income from operations	147,561	156,819
Investment income and interest		
Other operating income	-	535
Gross income in the year before exceptional items	147,561	157,354
Gross income in the year including exceptional items	147,561	157,354
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	150,910	150,681
Depreciation and amortisation	5,933	8,529
Fundraising costs	877	1,063
Governance costs	2,003	1,948
Other expenditure	-	48
Interest payable	198	137
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	159,921	162,406
Net income before tax in the financial year	(12,360)	(5,052)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(12,360)	(5,052)
Retained surplus for the financial year	(12,360)	(5,052)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 16 to 30 form an integral part of these accounts.

Temple Shafton Youth Project

Notes to the Accounts for the year ended 31 March 2020

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Temple Shafton Youth Project

Notes to the Accounts for the year ended 31 March 2020

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Leasehold premises	10 % straight line
Plant and machinery	20 % straight line
Motor vehicles	15 % straight line

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 11.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Temple Shafton Youth Project

Notes to the Accounts for the year ended 31 March 2020

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and accruals are measured at the amounts due at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no Designated Funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

Temple Shafton Youth Project

Notes to the Accounts for the year ended 31 March 2020

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2020	2019
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	5,933	8,529
Pension costs	3,176	3,172

6 Interest payable

	2020	2019
	£	£
Hire Purchase interest	198	137

7 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

Temple Shafton Youth Project

Notes to the Accounts for the year ended 31 March 2020

8 Staff costs and emoluments

Salary costs	2020	2019
	£	£
Gross Salaries excluding trustees and key management personnel	52,581	58,927
Employer's National Insurance for all staff	1,533	1,559
Employer's operating costs of defined contribution pension schemes	3,176	3,172
Total salaries, wages and related costs	57,290	63,658

The estimated full time equivalent number of all staff employed in the year was **3** **3**

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities **3** **3**

The estimated full time equivalent number of all staff employed as above **3** **3**

9 Defined contribution pension schemes

The charity operates a defined contribution pension scheme.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

11 Tangible fixed assets

Current Year	Building Maintenance	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2019	54,854	89,174	11,994	156,022
Additions	-	743	-	743
At 31 March 2020	54,854	89,917	11,994	156,765
Depreciation				
At 1 April 2019	48,631	85,624	1,799	136,054
Charge for the year	2,741	1,393	1,799	5,933
At 31 March 2020	51,372	87,017	3,598	141,987
Net book value				
At 31 March 2020	3,482	2,900	8,396	14,778
At 31 March 2019	6,223	3,550	10,195	19,968

Temple Shafton Youth Project

Notes to the Accounts for the year ended 31 March 2020

12 Stocks & Work in Progress	2020	2019
	£	£
Stocks before write downs	-	326
	<u>-</u>	<u>326</u>

13 Debtors	2020	2019
	£	£
Trade debtors	1,915	1,983
Prepayments and accrued income	336	6,853
Other debtors	9,374	4,762
	<u>11,625</u>	<u>13,598</u>

14 Creditors: amounts falling due within one year	2020	2019
	£	£
Accruals	4,009	3,654
Finance lease and HP contracts	2,813	5,426
PAYE, NIC VAT and other taxes	12,631	9,350
	<u>19,453</u>	<u>18,430</u>

15 Loans to trustees included in debtors

There have been no loans to trustees made in the year (2019 nil)

16 Guarantees made by the charity on behalf of trustees

There have been no guarantees made by the charity on behalf of the trustees in the year (2019 nil)

17 Income and Expenditure account summary	2020	2019
	£	£
At 1 April 2019	28,177	33,229
Surplus after tax for the year	(12,360)	(5,052)
At 31 March 2020	<u>15,817</u>	<u>28,177</u>

18 Post balance sheet events

19 No related party transactions

There were no transactions with related parties in the year.

Temple Shafton Youth Project

Notes to the Accounts for the year ended 31 March 2020

20 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	14,778	-	-	14,778
Current Assets	9,847	-	10,669	20,516
Current Liabilities	(19,453)	-	-	(19,453)
	5,172	-	10,669	15,841

At 1 April 2019	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	19,968	-	-	19,968
Current Assets	5,993	-	20,670	26,663
Current Liabilities	(18,430)	-	-	(18,430)
	7,531	-	20,670	28,201

21 Change in total funds over the year as shown in Note 20 , analysed by individual funds

	Funds brought forward from 2019 £	Movement in funds in 2020 See Note 22 £	Transfers between funds in 2020 See Note 0 £	Funds carried forward to 2021 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	7,531	(2,359)	-	5,172
Total unrestricted and designated funds	7,531	(2,359)	-	5,172
Restricted funds:-				
Glasgow City Council - Core grant	-	-	-	-
Cash Back to Communities	804	(804)	-	-
GCC Jobs with Training	314	-	-	314
Glasgow Housing Association	-	-	-	-
GCC Culture and Sport	4,762	(4,762)	-	-
BBC Children in Need	10,684	(4,435)	-	6,249
Sundry other funds	4,106	-	-	4,106
Total restricted funds	20,670	(10,001)	-	10,669
Total charity funds	28,201	(12,360)	-	15,841

Temple Shafton Youth Project

Notes to the Accounts for the year ended 31 March 2020

22 Analysis of movements in funds over the year as shown in Note 21

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2020	2020	2020	2020
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	29,028	(31,387)	-	(2,359)
Restricted funds:-				
Restricted Fixed Asset Funds	-	-	-	-
Restricted Revaluation Reserve	-	-	-	-
Glasgow City Council - Core grant	88,500	(88,500)	-	-
Cash Back to Communities	9,099	(9,903)	-	(804)
GCC Jobs with Training	-	-	-	-
Glasgow Housing Association	11,560	(11,560)	-	-
GCC Culture and Sport	-	(4,762)	-	(4,762)
BBC Children in Need	9,374	(13,809)	-	(4,435)
Sundry other funds	-	-	-	-
	147,561	(159,921)	-	(12,360)

Gains and losses are detailed in notes 0,0, 0, 0 and 0

23 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.
Glasgow City Council - Core grant	Towards salaries and project running costs
Cash Back to Communities	For free weekend provision of services including salaries
GCC Jobs with Training	Towards salaries
Glasgow Housing Association	Midweek provision and salary costs and project costs
BBC Children in Need	To contribute towards wages costs and project activities

24 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Temple Shafton Youth Project

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

25 Donations, Grants and Legacies

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Donations and gifts from individuals				
Small donations individually less than £1000	-	-	-	48
Total donations and gifts from individuals	-	-	-	48

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Revenue grants from government and public bodies				
Small grants individually less than £1000	-	-	-	-
Glasgow City Council	-	88,500	88,500	88,500
GCC Job with training	-	-	-	314
Total public sector revenue grants	-	88,500	88,500	93,576

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Revenue grants and donations from non public bodies				
Cash Back to Communities	-	9,099	9,099	7,365
Glasgow Housing Association	-	11,560	11,560	10,000
BBC Children in Need	-	9,374	9,374	9,199
Suez Community	-	-	-	4,289
Total private sector revenue grants	-	30,033	30,033	30,853

Temple Shafton Youth Project

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Membership subscriptions as donations	4,771	-	4,771	6,008

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	4,771	118,533	123,304	130,485
--------------------------------------	----	-------	---------	---------	---------

26 Income from charitable activities - Trading Activities

Current year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2020	2020	2020	2019
	£	£	£	£
Primary purpose and ancillary trading GCC - School Services	20,319	-	20,319	22,093
Total Primary purpose and ancillary trading	20,319	-	20,319	22,093

27 Total Income from charitable activities

<i>Current year</i>		Current year	Current year	Current year	Prior Year	
		Unrestricted	Restricted	Total Funds	Total Funds	
		Funds	Funds			
		2020	2020	2020	2019	
		£	£	£	£	
Total income from charitable trading		20,319	-	20,319	22,093	
Total from charitable activities		A2	20,319	-	20,319	22,093

28 Income from other, non charitable, trading activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Trading activities to raise funds for the charity		1,238	-	1,238	1,984
Income from fundraising events		2,700	-	2,700	2,257
Total from other activities	A3	3,938	-	3,938	4,241

Temple Shafton Youth Project

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

29 Other income and gains

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
British Telecom Refund	-	-	-	535
Total other income	-	-	-	535

A5

30 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Gross wages and salaries - charitable activities	-	52,581	52,581	58,927
Employers' NI - Charitable activities	-	1,533	1,533	1,559
Defined contribution pension costs - charitable activities	-	3,176	3,176	3,172
Travel and Subsistence - Charitable Activities	1,021	1,353	2,374	10,903
Project activities	14,932	45,364	60,296	55,251
Motor expenses	2,866	1,299	4,165	3,761
Staff training	2,509	1,584	4,093	1,899
Insurance	200	1,860	2,060	1,768
Total direct spending	21,528	108,750	130,278	137,240

B2a

Temple Shafton Youth Project

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

31 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Premises Expenses				
Room Hire	-	150	150	150
Light heat and power	18	8,530	8,548	4,256
Cleaning and waste management	398	1,825	2,223	680
Premises repairs, renewals and maintenance	-	4,922	4,922	3,392
Administrative overheads				
Telephone, fax and internet	-	1,324	1,324	1,747
Postage, stationery and printing	72	3,033	3,105	2,947
Sundry expenses	324	-	324	178
Hospitality	36	-	36	89
Loss on disposal of Fixed Asset	-	-	-	2
Financial costs				
Hire Purchase interest	198	-	198	137
Depreciation & Amortisation in total for	5,933	-	5,933	8,529
Support costs before reallocation	6,979	19,784	26,763	22,107
Total support costs - Current Year	6,979	19,784	26,763	22,107

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

32 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Independent Examiner's fees	2,003	-	2,003	1,948
Total Governance costs	2,003	-	2,003	1,948

All the expenditure in the prior year was unrestricted.

Temple Shafton Youth Project

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

33 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Total direct spending	B2a	21,528	108,750	130,278	137,240
Total support costs	B2d	6,979	19,784	26,763	22,107
Total Governance costs	B2e	2,003	-	2,003	1,948
Total charitable expenditure	B2	30,510	128,534	159,044	161,295

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Total direct spending	B2a	137,240	-	137,240
Total support costs	B2d	22,107	-	22,107
Total Governance costs	B2e	1,948	-	1,948
Total charitable expenditure	B2	161,295	-	161,295

34 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Cost of fundraising activities		240	-	240	136
Costs of non primary purpose trading		311	-	311	927
Movement in stock for non primary purpose trading		326	-	326	-
Total fundraising costs	B1	877	-	877	1,063

All the expenditure in the prior year was unrestricted.

35 Other trading expenditure unrelated to fundraising or charitable activities

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Fines and penalties		-	-	-	24
Non charity expenditure	B3b	-	-	-	24

Temple Shafton Youth Project

Detailed analysis of income and expenditure for the year ended 31 March 2020 as required by the SORP 2015

36 Total of other expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Non charity expenditure		-	-	-	24
Total other expenditure	B3	<u>-</u>	<u>-</u>	<u>-</u>	<u>24</u>

All the expenditure in the prior year was unrestricted.