

**CHARITY NO: SC029947**

**COMPANY NO: SC277345**

**ARGYLL & BUTE THIRD SECTOR INTERFACE**

**(A company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

# ARGYLL & BUTE THIRD SECTOR INTERFACE

## REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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**ARGYLL & BUTE THIRD SECTOR INTERFACE**

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Trustees**

J Stevens  
P McDill  
N Owens  
J Moffat  
L Ahlquist  
J Minto (Resigned 21/08/2019)

**Principal Office**

c/o Community Education Centre  
Edward Street  
Dunoon  
Argyll  
PA23 7PJ

**Charity Number:**

SC029947

**Company Number:**

SC277345

**Independent Auditors**

Wylie & Bisset LLP  
Chartered Accountants  
168 Bath Street  
Glasgow  
G2 4TP

**Bankers**

Unity Trust Bank  
Nine Brindley Place  
Birmingham  
B1 2HB

## **ARGYLL & BUTE THIRD SECTOR INTERFACE**

### **Report of the Trustees for the year ended 31 March 2019**

The Trustees are pleased to present their report, together with the financial statements for the year ended 31 March 2019.

The core of our business, and its impact, has been significant as we have continued to build our support for third sector organisations – charities, social enterprises and community groups. We have also continued to represent Argyll and Bute's third sector at national and local levels including through the local Community Planning Partnership (CPP), Children's Partnership and a wide range of other partnership activities. We have also been strong advocates for third sector interests with our statutory partners in Argyll and Bute, including Argyll and Bute Council and Argyll and Bute Health and Social Care Partnership (HSCP).

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum & Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and 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.

The reference and administrative information on page 1 forms part of this report.

### **Our Mission**

'To be a self- sustaining social enterprise which is the 'go to' organisation for the third sector, volunteers and community actions; to be influential and engaged across a wide range of strategic partnerships; to act as a knowledge hub and training provider and a key player in leading and developing business development and awareness; an effective contributor to the economic, environmental and social health of Argyll & Bute'

### **Objectives and Activities**

For the first half of the year, the principal objectives and outcomes of Argyll & Bute Third Sector Interface were guided by the existing conditions of its core grant by Scottish Government. Therefore, our in-year objectives until September 2018 were:

1. To ensure people had opportunities to volunteer and were supported to do so.
2. To help volunteer involving organisations to recruit, manage and support volunteers.
3. To ensure that Social Enterprise was effectively supported to develop and grow.
4. To enable Third sector organisations to be well managed and deliver quality services.
5. To ensure the involvement of the Third Sector in Community Planning.
6. To support Health and Social Care Integration.

## **ARGYLL & BUTE THIRD SECTOR INTERFACE**

### **Report of the Trustees for the year ended 31 March 2019**

From 1<sup>st</sup> October 2018 grant conditions changed for TSI's across Scotland, meaning that there are now 4 distinct areas of delivery:

#### **Knowledge**

To be a central source of knowledge about:

- The Third Sector locally;
- Local and National policy and how it might affect local Third Sector (TS), communities and citizens;
- How Third Sector can contribute to those agendas.

#### **Voice**

Ensuring a strong Third Sector voice at strategic level within local planning structures and nationally.

#### **Capacity**

Developing the capacity of volunteering, community groups, voluntary organisations and social enterprise to achieve positive change.

#### **Connect**

Providing leadership, vision and co-ordination to the local Third Sector to better respond to local priorities (at local authority level), including through partnership and collaboration.

Our main programmes of work in 2018/19 fell into two areas: those which are directly linked to our commitments with Scottish Government outlined above (our 'core' activities) and those which were project-based.

The strategic direction agreed by the TSI Board in 2017, and the commitment made at that time to our member third sector organisations, was that the TSI would no longer act competitively in bidding for and delivering community-based projects. Thus, the majority of projects - SDS Choices, Guided Self-help and Project Fourteen on Islay and Jura – came to a natural end when their funding finished on 30<sup>th</sup> September 2018. This was a very difficult change for staff members who had been with the TSI for a long time as part of its direct delivery arm, and the changes were not always well received by some people in our communities who had become accustomed to the TSI as a service provider. The Trustees acknowledge the difficulties felt by those involved with the change of strategic direction and also the incredibly hard work of the team who had to lead this change in the face of considerable opposition, and sometimes even public criticism. We were heartened that the changes were warmly welcomed by many third sector organisations who felt this was an important part of rebuilding trust between the TSI and the rest of the sector, and of the TSI being able to truly represent their interests going forward from a position of neutrality.

## **ARGYLL & BUTE THIRD SECTOR INTERFACE**

### **Report of the Trustees for the year ended 31 March 2019**

The TSI continued to deliver our one remaining project throughout the year. The 1000 Voices project supports older people to become more connected, and is a project jointly funded by Big Lottery and the Argyll & Bute Health and Social Care Partnership.

In terms of the delivery of our core programme, including the delivery of support to third sector organisations in Argyll and Bute, in February 2019 we significantly expanded the number of ways in which organisations can access support from the TSI. Firstly, we brought the service closer to small charities and community groups through the launch of our regular surgeries being held regularly in a variety of community setting such as libraries, community centres and the premises of other third sector organisations. Secondly, we ensured that support could be accessed at all times Monday to Friday through a dedicated Freephone telephone number and central e-mail address. Thirdly, we developed and launched a self-service facility for our website, so that organisations can access support on a very wide variety of topics, twenty-four hours a day, seven days a week.

The above expansion of service has been complemented by a suite of newsletters on different topics that are issued monthly. We are also in the process of developing “thematic groups” where third sector organisations with a common interest in a topic, for example, adult health and wellbeing, can come together to learn, to network, and perhaps most importantly, to develop a common voice to influence local policy and practice in the County.

However, while the TSI is being increasingly successful in delivering against its core brief, now that the organisation is focussed on core service delivery to the third sector, the biggest challenge the organisation faces in the future is a proposed change to Scottish Government funding for TSI’s from 1<sup>st</sup> April 2020.

At present there is only a historical basis for the funding allocation to each of the 32 TSI’s across Scotland. What is proposed is the introduction of a distribution formula to achieve more equitable funding across the Country. Given that Argyll and Bute could fare badly under any formula that was derived from indicators such as population numbers and levels of deprivation, the Trustees are naturally concerned about what the new distribution formula might mean for the TSI’s ability to continue, in the future, to be able to offer the same level of support to the third sector. The Board will meet in the autumn to carry out scenario-planning related to this threat and we expect to hear in December 2019 what our future funding settlement will be.

### **Financial Review**

It is confirmed that the TSI’s funds remain in good shape. There are no cash flow issues. All expenditure from Restricted funds has been used in direct support of the activities stipulated by the nature of the restriction.

The charity currently has total funds of £321,064 of which £18,129 are restricted, leaving unrestricted funds of £302,935. The Board of the TSI has taken the decision to designate some of these reserves. £40,000 has been designated to support the business plan for 2019/20, which is a continuation of the restructuring of the charity over the last eighteen months.

## **ARGYLL & BUTE THIRD SECTOR INTERFACE**

### **Report of the Trustees for the year ended 31 March 2019**

A further designation of £150,000 has been made in order to allow the Board and CEO flexibility over the next two years to make the investments required in the organisation, including in key roles, to support the TSI strategy once this has been refreshed in late 2019/early 2020.

The Trustees have a target of free reserves of approximately three months' expenditure, which is in line with OSCR guidance on reserves policy. On current year expenditure levels this would equate to approximately £150,000.

Reserves are held by the organisation for the following purposes:

- To ensure that the charity can continue to provide a stable and high quality service to those who need it;
- To provide working capital when funding is paid in arrears;
- To meet unexpected costs such as staff cover as a result of illness, maternity leave and paternity leave, and legal costs for defending the charity's interests;
- To replace equipment as it wears out;
- To meet contractual liabilities if the organisation has to close. This includes redundancy pay, amounts due to creditors and commitments under leases.

From time to time funding has certain restrictions, which means that by law it must be held in a restricted reserve until it is spent in line with the funding agreement or contract. Over this last year we have therefore held levels of restricted reserves and it is important to be clear that these funds can only be expended according to the agreement with funders; we do not therefore have access or availability for expenditure of our choosing.

Following designation of funds to support the core programme, as outlined above, Argyll and Bute TSI has reserves of £112,935 available to cover any costs involved in the TSI continuing and completing projects and making statutory redundancy payments to staff should funding be withdrawn.

## ARGYLL & BUTE THIRD SECTOR INTERFACE

### Report of the Trustees for the year ended 31 March 2019

#### Key Risks Facing the Charity

The Trustees consider the following to be the key risks facing the charity, and noted the related mitigating actions taken to address these:

Risk	Mitigation
Level of grant funding from Scottish Government to support core programme is reduced under new distribution formula.	Representation of the Argyll and Bute case with, and through key stakeholders.
Level of grant makes it hard to attract quality staff with competitive salary levels	As above
Level of grant makes it hard to engage with third sector and communities and coproduce	As above
Board struggles to achieve quoracy for Board meetings.	Maintenance of current number of board members.  Flexibility of meeting locations, times of day etc to help to attract and retain board members.

#### Structure, Governance and Management

Argyll & Bute Third Sector Interface is a registered charity and a company limited by guarantee. There are no subsidiary undertakings. The organisation is subject to its governing document, the articles of association. New articles of association for the TSI were agreed at our Annual General Meeting (AGM) in March 2019.

The Key Management personnel of the charity are considered to be the Trustees, the CEO and the Operations Manager. The level of remuneration of key management personnel is determined by the board. The charity's Trustees have overall ownership of governance and strategy i.e. the direction of the organisation. Operational management and decision-making are delegated to the Chief Executive Officer. There are regular formal meetings of Trustees as the A&BTSI Board, and also more informal meetings with the Chief Executive and management team. During 2018/19 the Board struggled to reach quoracy for Board Meetings on a number of occasions. At our AGM in March 2019 changes to our Articles of Association meant that this situation is less likely in future. We were also fortunate to attract new Trustees to join the Board at that point. However, the Trustees recognise the risk that this situation could happen again, and we will closely monitor the situation going forward.

The Board is elected at our Annual General Meeting and any appointments between AGMs are made in accordance with our written constitution. The TSI is committed to board diversity and by March 2019 had achieved the ambitions of the Scottish Government's "5050 by 2020" agenda, ensuring equal representation of male and female board membership.



## **ARGYLL & BUTE THIRD SECTOR INTERFACE**

### **Report of the Trustees for the year ended 31 March 2019**

There is an induction pack and process for all Trustees, plus ongoing training. Trustees must commit to acting in the best interests of the organisation, and to declaring any interests/potential conflicts of interest in the relevant register. Trustees are also expected to accept and abide by our Standards of Trustee Conduct.

The TSI has no subsidiary undertakings. However, we work in partnership as opportunities arise and actively support other organisations as part of our remit. We also work closely with our colleagues in the public sector where this benefits our core constituency in Argyll & Bute.

#### **Reference and Administrative details**

These are detailed at the front of this document.

#### **Trustees' responsibilities in relation to the financial statements**

The charity Trustees (who are also the directors of Argyll & Bute Third Sector Interface for the purposes of company law) 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).

Company law 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 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 the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

## **ARGYLL & BUTE THIRD SECTOR INTERFACE**

### **Report of the Trustees for the year ended 31 March 2019**

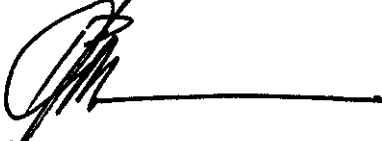
#### **Statement of Disclosure to the Auditor**

In so far as the Trustees are aware:

- there is no relevant audit information of which the charity auditor is 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 auditor is aware of that information.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:

A handwritten signature in black ink, appearing to be 'P McDill', written over a horizontal line.

Name: P McDill

Date: 13<sup>th</sup> September 2019

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF ARGYLL & BUTE THIRD SECTOR INTERFACE FOR THE YEAR ENDED 31 MARCH 2019**

### **Opinion**

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006; 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 Auditor's 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 charity'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 other information comprises the information included in the report and financial statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF ARGYLL & BUTE THIRD SECTOR INTERFACE FOR THE YEAR ENDED 31 MARCH 2019**

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Report of the Trustees, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charity Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

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

### **Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

### **Auditor's 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 responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF ARGYLL  
& BUTE THIRD SECTOR INTERFACE FOR THE YEAR ENDED 31 MARCH 2019**

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 an auditor's report 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 auditor's report.

**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 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's 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, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jenny Simpson  
Senior statutory auditor  
For and on behalf of Wylie & Bisset LLP, Statutory Auditor

168 Bath Street  
Glasgow  
G2 4TP

Date; 13 September 2019

## ARGYLL & BUTE THIRD SECTOR INTERFACE

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2019

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £
<b>Income and endowments from:</b>							
Donations and legacies	4	1,250	-	1,250	880	13,394	14,274
Charitable activities	5	339,272	293,517	632,789	316,149	449,574	765,723
<b>Total Income</b>		<b>340,522</b>	<b>293,517</b>	<b>634,039</b>	<b>317,029</b>	<b>462,968</b>	<b>779,997</b>
<b>Expenditure on:</b>							
Raising funds							
Raising donations and legacies	7	1,468	-	1,468	2,905	-	2,905
Charitable activities	9	287,067	311,658	598,725	274,261	478,820	753,081
<b>Total Expenditure</b>		<b>288,535</b>	<b>311,658</b>	<b>600,193</b>	<b>277,166</b>	<b>478,820</b>	<b>755,986</b>
<b>Net income / (expenditure)</b>		<b>51,987</b>	<b>(18,141)</b>	<b>33,846</b>	<b>39,863</b>	<b>(15,852)</b>	<b>24,011</b>
Transfers between funds		47,371	(47,371)	-	(10,925)	10,925	-
<b>Net movement in funds</b>		<b>99,358</b>	<b>(65,512)</b>	<b>33,846</b>	<b>28,938</b>	<b>(4,927)</b>	<b>24,011</b>
<b>Funds reconciliation</b>							
Total Funds brought forward	15	203,577	83,641	287,218	174,639	88,568	263,207
<b>Total Funds carried forward</b>	<b>15</b>	<b>302,935</b>	<b>18,129</b>	<b>321,064</b>	<b>203,577</b>	<b>83,641</b>	<b>287,218</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities

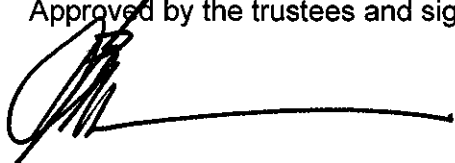
# ARGYLL & BUTE THIRD SECTOR INTERFACE

## BALANCE SHEET AS AT 31 MARCH 2019

	Note	2019	2018
		£	£
<b>Fixed assets:</b>			
Tangible assets	12	-	1,333
<b>Total Fixed Assets</b>		<u>-</u>	<u>1,333</u>
<b>Current assets:</b>			
Debtors	13	2,928	17,985
Cash at bank and in hand	18	345,395	291,223
<b>Total Current Assets</b>		<u>348,323</u>	<u>309,208</u>
<b>Liabilities:</b>			
Creditors falling due within one year	14	<u>(27,259)</u>	<u>(23,323)</u>
<b>Net Current assets</b>		321,064	285,885
<b>Net assets</b>		<u>321,064</u>	<u>287,218</u>
<b>The funds of the charity:</b>			
Unrestricted funds	15	302,935	203,577
Restricted funds	15	18,129	83,641
<b>Total charity funds</b>		<u>321,064</u>	<u>287,218</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved by the trustees and signed on their behalf by:



Name: P McDill

Date: 13 September 2019

Company No: SC277345

**ARGYLL & BUTE THIRD SECTOR INTERFACE**

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2019**

	Note	Total Funds 2019 £	Prior Year 2018 £
<b><i>Cash flows from operating activities:</i></b>			
<b>Net cash provided by operating activities</b>	<b>17</b>	54,172	10,421
<b><i>Cash flows from investing activities:</i></b>			
Purchase of fixed assets		-	(2,000)
<b>Net cash (used in) investing activities</b>		-	(2,000)
<b>Change in cash and cash equivalents in the year</b>		54,172	8,421
Cash and cash equivalents brought forward	18	291,223	282,802
<b>Cash and cash equivalents carried forward</b>	<b>18</b>	<b>345,395</b>	<b>291,223</b>



## **ARGYLL & BUTE THIRD SECTOR INTERFACE**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019**

#### **1. Accounting Policies**

##### **(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charitable company constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in Sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

##### **(b) Funds structure**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 15.

##### **(c) Income recognition**

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.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met.

## ARGYLL & BUTE THIRD SECTOR INTERFACE

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

#### 1. Accounting Policies (continued)

##### (d) Expenditure recognition

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. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (e) below.

- Costs of raising funds comprise the costs of attracting voluntary income and its associated support costs;
- Expenditure on charitable activities includes costs incurred by the charity in the delivery of its activities, services for its beneficiaries and other activities undertaken to further the purposes of the charity and their associated support costs;

##### (e) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the time spent on each activity. The allocation of support and governance costs is analysed in note 8.

##### (f) Tangible fixed assets and depreciation

All assets costing more than £5,000 are capitalised. Depreciation is charged as follows:

	Basis
Plant and equipment	33% on cost

##### (g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### (h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### (i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## **ARGYLL & BUTE THIRD SECTOR INTERFACE**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019**

#### **1. Accounting Policies (continued)**

##### **(j) Pensions**

The company operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are administered by the Trustees in a fund independent from those of the company.

The pension costs charged against profits represent the amount of employer's contributions payable to the scheme in respect of the accounting period.

##### **(k) Contingent liabilities**

A contingent liability is identified and disclosed for those grants resulting from:

- a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control; or
- a present obligation following a grant offer where settlement is either not considered probable; or
- the amount has not been communicated in the grant offer and that amount cannot be estimated reliably.

##### **(l) Operating leases**

Rentals paid under operating leases are charged to the statement of financial activities. The obligation to pay future rentals on operating leases is shown by way of a note to the Accounts.

##### **(m) Financial instruments**

The charitable company only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### **(n) Taxation**

The company is a charitable company within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

##### **(m) Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

## ARGYLL & BUTE THIRD SECTOR INTERFACE

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

#### 2. Legal status of the Charitable Company

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

#### 3. Related party transactions and trustees' expenses and remuneration

During the year, no remuneration was paid to any trustee (2018: £Nil.). Expenses paid to one trustee in the year totalled £121 (2018: £610 to one trustee).

During the year Trustees waived expenses of £1,456 (2018: £2,600).

During the year £Nil (2018: £7,000) was paid to a close family member of Katrina Sayer, a member of Key Management Personnel in respect of the rent of a property in Helensburgh.

#### 4. Income from donations and legacies

	2019 £	2018 £
Donations	1,250	14,274
	<u>1,250</u>	<u>14,274</u>

#### 5. Income from charitable activities

	2019 £	2018 £
Support and advice to third sector and volunteers	359,116	313,600
Shorter term projects	273,673	452,123
	<u>632,789</u>	<u>765,723</u>

#### 6. Government Grants

##### Scottish Government core grant to Third Sector Interfaces.

The total amount received for 2018-19 was £359,116 (2017-18 £313,600). This funding is to deliver against the following outcomes:

1. People have opportunities to volunteer and are supported to do so
2. Volunteer involving organisations are better able to recruit, manage and support volunteers.
3. Social enterprise is supported to develop and grow.
4. Third sector organisations are well managed and deliver quality services.
5. Third sector organisations are better connected with the Community Planning process and are able to influence and contribute effectively to the design and delivery of the Single Outcome Agreement and Community Planning Outcomes.
6. The Third Sector Interface is responsive to the diversity of the community and is well managed, governed, and effective.

## ARGYLL & BUTE THIRD SECTOR INTERFACE

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

#### 6. Government Grants (continued)

##### Scottish Government Support in the right direction grant.

The total grant for 2018-19 was £Nil (2017-18: £90,584). This grant was to establish a community development approach to raising awareness and encouraging Self Directed Support. The grant also supported volunteer recruitment and support for people to access community resources.

##### NHS (now Health and Social Care Partnership)

The charity received funding of £105,000 (2017-18 106,778) for community resilience work building assets within local communities which support the alleviation of loneliness and isolation in older people. The grant is to be used to further volunteer recruitment and timebank development enabling peer to peer support alongside activities established. This also focuses on giving a voice to communities of interest and identity to influence the design and delivery of local services.

##### GSHW

The total grant for 2018-19 was £42,553 (2017-18: £98,066). Supporting people with mild to moderate depression and anxiety in the use of self-help resources, referrals are received through GPs and assessed by CMHT before TSI staff support with a set number of session, using both workbooks and online resources.

##### Big Lottery

The total grant for 2018-19 was £100,195 (2017-18: £97,124). This was received towards the 1000 Voices project to provide a range of support, linked to community networks, including: volunteer support to remote and rural communities, local activities and opportunities for social interaction, practical support at home, community transport to connect people and communities to social activities and services and supported opportunities to be involved in the planning of services.

##### Argyll & Bute Council

The total grant for 2018-19 was £Nil (2017-18: £15,000). To improve the links between Third Sector Organisations and the Community Planning Partnership structure enabling groups and organisations to communicate and influence their views.

#### 7. Expenditure on raising funds

	Direct Costs £	Support Costs £	Total 2019 £	Total 2018 £
Support costs	-	1,468	1,468	2,905
	-	1,468	1,468	2,905

## ARGYLL & BUTE THIRD SECTOR INTERFACE

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

#### 8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	Total allocated £	Governance related £	Other Support costs £	Basis of apportionment
Salaries & NI	79,396	3,176	76,220	<i>Time spent</i>
Property Costs	30,341	1,214	29,127	<i>Time spent</i>
Other Overheads	27,743	1,110	26,633	<i>Time spent</i>
<b>Total</b>	<b>137,480</b>	<b>5,500</b>	<b>131,980</b>	

#### Governance costs:

	2019 £	2018 £
Auditor's remuneration	3,869	4,357
Legal fees	60	381
Support costs (see above)	5,500	10,992
	<b>9,429</b>	<b>15,730</b>

	Support costs £	Governance £	2019 £	2018 £
Raising funds	1,374	94	1,468	2,905
Short term projects	130,606	9,335	139,941	276,628
	<b>131,980</b>	<b>9,429</b>	<b>141,409</b>	<b>279,533</b>

#### 9. Analysis of expenditure on charitable activities

	Short term projects £	2019 Total £	2018 Total £
Staff costs	391,111	391,111	422,167
Property Costs	2,207	2,207	3,158
General Expenses	65,466	65,466	51,118
Governance costs (note 8)	9,335	9,335	15,573
Support costs (note 8)	130,606	130,606	261,065
	<b>598,725</b>	<b>598,725</b>	<b>753,081</b>

## ARGYLL & BUTE THIRD SECTOR INTERFACE

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

#### 10. Analysis of staff costs and remuneration of key management personnel

	2019	2018
	£	£
Salaries and wages	404,201	552,634
Social security costs	27,820	37,777
Employer contributions to defined contribution pension schemes	6,455	7,328
<b>Total staff costs</b>	<b>438,476</b>	<b>597,739</b>

	2019	2018
	£	£
<b>Key Management Personnel remuneration</b>	<b>127,504</b>	<b>117,384</b>

One employee had employee benefits in excess of £60,000 (2018: Nil).

	2019	2018
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	22	32

#### 11. Net income/(expenditure) for the year

This is stated after charging:	2019	2018
	£	£
Depreciation	-	667
Auditor's remuneration:		
Audit fees	3,869	4,357
Other fees – management accounts	13,500	-
Loss on disposal	1,333	-
Operating lease payments – land & buildings	11,721	20,361

**ARGYLL & BUTE THIRD SECTOR INTERFACE**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019**

**12. Tangible Fixed Assets**

	<b>Plant &amp; Equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>		
At 1 April 2018	76,013	76,013
Additions	-	-
Disposals	(76,013)	(76,013)
At 31 March 2019	<u>-</u>	<u>-</u>
<b>Depreciation</b>		
At 1 April 2018	(74,680)	(74,680)
Charge for the year	-	-
Eliminated on disposals	(74,680)	(74,680)
At 31 March 2019	<u>-</u>	<u>-</u>
<b>Net book value</b>		
At 31 March 2019	<u>-</u>	<u>-</u>
At 31 March 2018	<u>1,333</u>	<u>1,333</u>

**13. Debtors**

	<b>2019 £</b>	<b>2018 £</b>
Trade debtors	-	11,174
Other debtors	2,928	6,811
	<u>2,928</u>	<u>17,985</u>

**14. Creditors: amounts falling due within one year**

	<b>2019 £</b>	<b>2018 £</b>
Trade creditors	9,384	301
Other creditors and accruals	9,854	12,178
Taxation and social security costs	8,021	10,844
	<u>27,259</u>	<u>23,323</u>



**ARGYLL & BUTE THIRD SECTOR INTERFACE**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019**

**15. Analysis of charitable funds**

Analysis of Fund movements	As restated Balance b/fwd 2017 £	Income £	Expenditure £	Transfers £	Fund c/fwd 2018 £
<b>Unrestricted funds</b>					
Fixed assets	-	-	667	2,000	1,333
<b>Total designated funds</b>	-	-	667	2,000	1,333
General funds	174,639	317,029	276,499	(12,925)	202,244
<b>Total unrestricted funds</b>	174,639	317,029	277,166	(10,925)	203,577
<b>Restricted funds</b>					
GSHW	6,299	98,066	91,088	-	13,277
NHS Transport	19,109	-	109	-	19,000
Bank of Scotland	97	-	97	-	-
Lochgilphead Men's Shed	266	-	266	-	-
NHS Helensburgh Falls Work	7,000	830	9,135	1,305	-
SDS Choices	6,064	90,584	85,513	-	11,135
Argyll & Bute Council	17,618	15,000	32,618	-	-
NHS Strength & Exercising class	39	-	39	-	-
NHS Argyll Body Image	1,700	-	-	-	1,700
NHS Falls	2,980	1,778	1,656	-	3,102
People Trust	1,175	-	1,175	-	-
1000 Voices	8,613	203,902	221,368	8,853	-
Gaelic	1,548	-	1,548	-	-
Consultation and Engagement	7,761	1,184	2,709	-	6,236
Project Fourteen	7,559	23,958	16,937	-	14,580
Keeping Well Inveraray	740	700	1,195	-	245
National Adult Volunteering	-	970	-	-	970
Gerriactivity	-	3,750	1,478	-	2,272
Helensburgh Craft Club (1000v)	-	2,060	2,307	247	-
Inveraray Fit Plus	-	720	720	-	-
Move it or Lose it Fitness	-	400	400	-	-
ADP Papa	-	11,124	-	-	11,124
Health & Wellbeing Coordinator					
Islay	-	7,500	8,020	520	-
Lunch Bunch	-	442	442	-	-
<b>Total restricted funds</b>	88,568	462,968	478,820	10,925	83,641
<b>TOTAL FUNDS</b>	263,207	779,997	755,986	-	287,218

## ARGYLL & BUTE THIRD SECTOR INTERFACE

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

#### 15. Analysis of charitable funds (continued)

Analysis of Fund movements	As restated Balance b/fwd 2018 £	Income £	Expenditure £	Transfers £	Fund c/fwd 2019 £
<b>Unrestricted funds</b>					
Fixed assets	1,333	-	1,333	-	-
Business Plan	-	-	-	40,000	40,000
TSI Strategy	-	-	-	150,000	150,000
<b>Total designated funds</b>	<b>1,333</b>	<b>-</b>	<b>1,333</b>	<b>190,000</b>	<b>190,000</b>
General funds	202,244	340,522	287,202	(142,629)	112,935
<b>Total unrestricted funds</b>	<b>203,577</b>	<b>340,522</b>	<b>288,535</b>	<b>47,371</b>	<b>302,935</b>
<b>Restricted funds</b>					
GSHW	13,277	42,553	32,719	(23,111)	-
NHS Transport	19,000	-	-	(19,000)	-
SDS Choices	11,135	45,100	43,424	(11,135)	1,676
NHS Argyll Body Image	1,700	-	1,700	-	-
NHS Falls	3,102	-	5,107	2,005	-
1000 Voices	-	205,395	190,003	-	15,392
Project Fourteen	14,580	-	17,794	3,214	0
Keeping Well Inveraray	245	-	245	-	0
National Adult Volunteering	970	-	970	-	0
Gerriactivity	2,272	-	1,380	-	892
Helensburgh Craft Club (1000v)	-	-	-	-	-
Inveraray Fit Plus	-	-	-	-	-
Move it or Lose it Fitness	-	-	-	-	-
ADP Papa	11,124	-	11,780	656	-
Health & Wellbeing Coordinator	-	-	-	-	-
Islay	-	-	-	-	-
Lunch Bunch	-	-	-	-	-
Consultation and Engagement	6,236	-	6,236	-	-
Rosneath Peninsula	-	469	300	-	169
<b>Total restricted funds</b>	<b>83,641</b>	<b>293,517</b>	<b>311,658</b>	<b>(47,371)</b>	<b>18,129</b>
<b>TOTAL FUNDS</b>	<b>287,218</b>	<b>634,039</b>	<b>600,193</b>	<b>-</b>	<b>321,064</b>

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

The trustees have designated funds as follows:

The fixed assets fund represents the amount tied up in the assets.

The Business Plan funds represents amounts set aside to support the business plan for 2019/20.

The TSI Strategy fund represents amounts designated to allow the Board and the CEO flexibility over the next two years to make the investments required in the organisation.

Transfers to restricted funds – an overspend has been noted on these funds therefore a transfer from general funds has been shown in order to meet the shortfall

## **ARGYLL & BUTE THIRD SECTOR INTERFACE**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019**

#### **15. Analysis of charitable funds (continued)**

Transfer from restricted funds – it was agreed with the funder that the underspend on the fund could be kept therefore this has been transferred to the general fund.

a) The nature and purposes of the various restricted funds are as follows:

**GSHW** - Provides staff in three locations supporting people with low level mental health issues by providing self-help materials and guidance and making appropriate referrals to voluntary sector and other activities.

**NHS Transport** – monies held on behalf of NHS in relation to Community Transport.

**Bank of Scotland** – Supports befriending volunteer based project Helensburgh and Lomond. To upskill volunteers and expand befriending.

**Lochgilphead Men's Shed** – Funding received for Lochgilphead Men's Shed.

**NHS Helensburgh Falls Work** – Funding for project in partnership with NHS to support delivery of strength & balance classes to older people in Helensburgh & Lomond.

**SDS Choices** - An awareness raising and information service to rural and remote areas, focussed on the available options of Self Directed support, which recruits volunteers, and connects communities, building capacity. Transfers represent overspend on project met from general funds.

**Argyll & Bute Council** - TSP Forums throughout Argyll and CPP Area Community Planning Groups. Funds contribute to representational role of interface at ACPG and with local opportunities for engagement with sector.

**NHS Strength & Exercising class** - Delivery of prevention of Falls in Dunoon area to encourage self- management and independence. Predominantly for training and equipment.

**NHS Argyll Body Image** - Pilot project supporting work with schools to encourage in young people a positive self- image and prevent / alleviate negative thinking.

**NHS Falls-** Delivery of prevention of Falls in Cowal area to encourage self- management and independence

**People Trust** - Short term project to encourage third sector organisations to apply for specific Trust funding and support applications to People's Trust.

**1000 Voices** – To provide a range of support, linked to community networks, including: volunteer support to remote and rural communities, local activities and opportunities for social interaction, practical support at home, community transport to connect people and communities to social activities and services and supported opportunities to be involved in the planning of services.

**Gaelic** – To enable native Gaelic speakers to meet and chat with younger people and adults without Gaelic in a social setting.

## ARGYLL & BUTE THIRD SECTOR INTERFACE

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

#### 15. Analysis of charitable funds (continued)

**Consultation and Engagement** – funding for focus groups explaining what Smart Meters were and introducing communities to the benefits of Smart Energy.

**Project Fourteen** – Developmental role with a project on Islay which aims to develop initiatives across Islay and Jura, including supervising a youth worker.

**Keeping Well Inveraray** – A six-month pilot to support the establishment of a group where we encourage older people to exercise, build strength and balance and also offers social engagement opportunities.

**National Adult Volunteering** – Consultation work around gathering ideas on an adult volunteering scheme similar to Saltire.

**Gerriactivity** – Project supporting older people across Kintyre to take part in shooting/fishing and golfing activities to increase social interactions and build friendships.

**Helensburgh Craft Club (1000v)** – Materials and hall hire for community groups around the peninsula reducing isolation and encouraging older people to get involved in their community.

**Inverary Fit Plus** – Supported a local trainer to deliver fitness classes to older people in Inveraray to see increased levels of mobility whilst increasing social interactions.

**Move it or Lose it Fitness** – Training course costs for accredited training to deliver classes to older people.

**ADP Papa** – Contract with Alcohol & Drugs Partnership to develop a pathways and partnership tool to increase awareness of support across Argyll & Bute and to encourage organisations to work together.

**Health + Wellbeing Coordinator Islay** – Staff costs for H&W co-ordinator role on Islay.

**Lunch Bunch** – Day trip costs for older people in Mid Argyll.

**Rosneath Peninsula** – Specifically for 1000 voices activities within the local area in an attempt to engage residents into the wider 1000 Voices activities within the Helensburgh and Lomond area.

#### 16. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Debtors	2,928	-	2,928
Cash	327,266	18,129	345,395
Current liabilities	(27,259)	-	(27,259)
	<u>302,935</u>	<u>18,129</u>	<u>321,064</u>

## ARGYLL & BUTE THIRD SECTOR INTERFACE

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

#### 16. Net assets over funds (continued)

	Unrestricted Funds	Restricted Funds	Total 2018
	£	£	£
Tangible Fixed Assets	1,333	-	1,333
Debtors	17,985	-	17,985
Cash	207,582	83,641	291,223
Current liabilities	(23,323)	-	(23,323)
	<u>203,577</u>	<u>83,641</u>	<u>287,218</u>

#### 17. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2019	2018
	£	£
Net income/ (expenditure) for the year (as per the Statement of Financial Activities)	33,846	24,011
Adjustments for:		
Loss on disposal	1,333	-
Depreciation charges	-	667
Decrease / (increase) in debtors	15,057	(5,596)
Increase/ (decrease) in creditors	3,936	(8,661)
Net cash provided by operating activities	<u>54,172</u>	<u>10,421</u>

#### 18. Analysis of cash and cash equivalents

	2019	2018
	£	£
Cash in hand	345,395	291,223
	<u>345,395</u>	<u>291,223</u>

#### 19. Financial commitments

At 31 March 2019 the charity had outstanding commitments under non-cancellable operating leases as follows:

	Property	
	2019	2018
	£	£
Within one year	11,721	20,361
	<u>11,721</u>	<u>20,361</u>