

**Report and Financial Statements
For the year ended 31 August 2019**

Citywise Mentoring Ltd
Company no: SC309131 (Scotland)
Charity no: SC037527

Brett Nicholls
Associates



Contents

	Page
Reference and Administrative Details	1 to 2
Report of the Trustees	3 to 11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14 to 15
Notes to the Financial Statements	16 to 25

Reference and Administrative Details

TRUSTEES	Dr D Grenham (Chair) FIA, PhD, MSc Mr J D Cooper LLB, LPC Dr L G Franchi MA, PGCE, MEd, PhD, FHEA Mrs L J Whillans LLB (appointed 28/11/18) Dr M Wilkinson DVM, CertLAS, PhD
COMPANY SECRETARY	Mr L A Wilkinson
REGISTERED OFFICE	Robertson House 152 Bath Street Glasgow G2 4TB
REGISTERED COMPANY NUMBER	SC309131 (Scotland)
REGISTERED CHARITY NUMBER	SC037527
INDEPENDENT EXAMINER	Brett Nicholls Associates 63 Ruthven Lane Glasgow G12 9BG
BANKERS	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ TSB Bank plc Henry Duncan House 120 George Street Edinburgh EH2 4LH

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing document:**

Citywise is a charity controlled by its governing document, a Memorandum of Association, and constitutes a company, limited by guarantee, as defined by the Companies Act 2006. For the purposes of UK company law, the Trustees are also directors of the company.

Citywise was founded as a voluntary organisation in 1994, incorporated on 25 September 2006 as 'Reachout Youth (Scotland) Limited' and on 29 October 2015 underwent a change of name to 'Citywise Mentoring Ltd'.

Recruitment and appointment of Trustees:

As set out in the Memorandum and Articles of Association, the Board of Trustees may from time to time, and at any time, appoint new Trustees to the Board as it sees fit to do so.

Organisational structure:

The charity is governed by the Board of Trustees, which sets the overall framework. The Chief Executive and the staff team are then delegated full responsibility for implementation within this framework. The company is also significantly dependent on the services of unpaid volunteers.

Pay policy for senior staff:

The pay and remuneration of the charity's key management personnel is reviewed annually by the Trustees taking into account the individual's performance and the charity's financial position.

Risk management:

The Trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan;
- Implementation of procedures designed to minimise any potential impact on the charity and its beneficiaries should those risks materialise.

Report of the Trustees

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES**Principal Objects:**

The principal objects of the charity are to promote educational opportunity, social responsibility and multicultural awareness amongst children and young people, primarily in inner city areas and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for those children and young people.

Vision and mission:

The vision of Citywise is that all young people we interact with would develop the tools to unlock their potential, lead flourishing lives, and make a positive contribution to society. Our work is targeted towards young people experiencing socio-economic disadvantage for a variety of reasons, and seeks to improve their life chances by providing support that may not otherwise be available to them.

Our mission is to support young people to discover the beauty and the practice of lifelong character growth. We see this as a primary means by which young people can develop agency and take hold of their own futures.

The projects we deliver follow a 'character curriculum' which, through mentoring, teaches the young people we work with our core values of resilience, self-control, good judgement and fairness. Our work is also rich with opportunities to develop academic, social and communications skills, reinforced through character growth.

As a mentoring organisation we pair young people with positive role models who can introduce them to the concepts of positive character growth and how to develop it. We believe that mentoring is an act of self-giving through which both parties grow, and we work hard to ensure that those volunteering with us as mentors are also given opportunities to reflect on their own character growth.

How our activities deliver public benefit:

The Trustees review the aims and objectives of the charity each year. This report looks at what the charity has achieved and the outcomes of its work for the public benefit in the reporting period. The review also helps the Trustees ensure that the charity's aims, objectives and activities remain focussed on its stated purposes.

Following best practice, we review our activities to help us ensure that we remain focussed on our stated purposes. We refer to guidance issued by the Office of the Scottish Charity Regulator (OSCR) on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Directors and Trustees consider how our activities contribute to helping us meet our stated objectives. In the opinion of the Directors and Trustees we have complied with the guidance published by OSCR. The achievements and activities reported below demonstrate the public benefit arising through the charity's activities.

FINANCIAL REVIEW

Financial Position:

The Statement of Financial Activities for the 12 months ended 31 August 2019 incurred a net unrestricted fund deficit of £293 and restricted fund deficit of £21,693 (a total net expenditure of £21,986) compared to last year's overall deficit of £4,544.

At balance sheet date the charity's reserves stood at £7,873 (2018: £29,859) with £4,405 of these being unrestricted (2018: £4,698). Our total income this year has increased to £148,816 (2018: £144,601).

The overall deficit incurred in the period relates mainly to the expensing of restricted funds brought forward at 1 September 2018. Our restricted fund balance carried forward at 31 August 2019 was much smaller, owing in large part to anticipated funds for 2019-20 which did not arrive until after year-end.

However, between year-end and the date of this report, we have received £23,970 of restricted funds, and our fundraising efforts are on target to match our expected higher outgoings in 2019-20.

Principal Funding Sources:

Our largest funding source continues to be grants from charitable trusts, however over the past two years we have worked hard to diversify our income sources, and in the reporting period our grant income as a percentage of total income reduced to 33% (2018: 37%). Significant areas of growth in the period have been Donations In Kind and rental income from the Manchester Citywise Centre.

Significant grant donors this year include:

Dr Guthrie's Association
Garfield Weston Foundation
Greater Good Science Center
James T Howat Charitable Trust
Prince of Wales's Charitable Foundation
St Nicholas Care Fund
Tesco Bags of Help
University of Manchester Construction Community Fund
Zochonis Charitable Trust

We are also extremely grateful for the help of the Friends of Citywise who on a one-off or regular basis support the charity by means of unrestricted donations. This year, in response to our 25th anniversary campaign, we are delighted to have welcomed several new donors to the Friends of Citywise scheme. Their help means a lot to us and altogether makes a very significant impact.

Reserves policy:

It is the policy of the Charity to maintain unrestricted funds, which are free reserves of the Charity, at a level equivalent to three months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the organisation's current activities while consideration is given to ways in which additional funds may be raised.

Report of the Trustees

Based on the accounts for the year ended 31 August 2019, ordinary expenditure for 3 months amounts to £42,700. At balance sheet date, the charity held unrestricted reserves of £4,698. The Trustees are aware that this policy is not being met, and aim to build unrestricted reserves in future through income generation to ensure this policy is met.

ACHIEVEMENTS AND PERFORMANCE

It has been 25 years since our founders began working locally in response to the need they saw in their local communities. Today, just as we have been since 1994, Citywise is helping to transform the lives of young people from areas of Glasgow and Manchester experiencing among the highest levels of child poverty in the UK. Our unique approach of character mentoring helps young people develop the inner strengths to thrive in all areas of their lives.

To celebrate our 25th anniversary, in March 2019 we launched a campaign to support our new way of working with families. Thanks to a prestigious grant from the Greater Good Science Center at the University of California, Berkeley, we were able to pilot a programme of support for parents to complement our existing work with children. As part of our anniversary campaign, we invited the wider community around Citywise to help us take this further, and fully integrate family support into our schools mentoring projects. We have been delighted with the response so far, and look forward to receiving further support for this campaign at events planned for late 2019.

In the 2018-19 academic year, 225 young people have benefitted from our offer of focussed character mentoring. Of these, 93 enjoyed one-to-one mentoring on our school-based projects throughout the year. The impact of our work with young people, as well as the specific focuses of our individual programmes, are set out below.

Following the success of our first community-based (rather than school-based) summer project last year, this year we expanded the capacity of our projects, and ran three, fully-booked, two-week holiday projects - one in Glasgow and two in Manchester - providing a total of 120 places.

We have also been developing ways for more young people to join the Citywise family, with new after-school groups where they can have fun, learn new skills and make friends in a positive and nurturing environment. This year, at our after-school clubs in the Citywise Centre, Manchester, a pilot group of 12 children have been helping us shape and design a space that we look forward to inviting many more children into in the years to come.

We have continued to be awarded grants and to receive funds from diverse sources to run our programmes. This year, we have been particularly encouraged by the response to our 25th anniversary campaign among local businesses, who have supported our work by providing their expertise (e.g. by redesigning our logo), their services (e.g. rent holidays from our landlord), and goods (e.g. furniture for our Citywise Centre in Manchester).

Report of the Trustees

OUR SCHOOLS PROGRAMMES

Working closely with our partner schools, young people are selected for our programmes and an invitation is issued to both them and their parents/carers. Participation in a Citywise programme is never compulsory, but is offered as an unique, positive opportunity to help children unlock their full potential. This year we have piloted a programme of family support alongside one of our primary school projects, with the intention of having this fully integrated in all of our projects in 2019-20.

Our unique approach of mentoring with a structured character curriculum guides young people to develop emotional wellbeing, form healthy relationships, become socially engaged, and feel empowered to take hold of their dreams and make a positive difference in the world. To do this, our programmes take young people on a journey from personal to social development, helping them develop in seven key areas: self-knowledge, a growth mindset, goal-setting, resilience, self-control, good judgement and fairness.

We also use the validated Mentor Youth Alliance Scale to measure the quality of the mentoring relationship from the child's perspective. For the second year since undertaking a significant overhaul of our curriculum, we have maintained an average score of 3.7 out of 4. This indicates that most children have experienced a 'very strong high quality mentoring relationship', predictive of many academic, personal, emotional and social benefits. As a result of the character mentoring they received, the young people we worked with now have:

1. A better understanding of their character
2. Improved attitudes towards learning
3. Greater emotional wellbeing
4. Developed their pro-social skills

Young people said the Citywise sessions this year helped them to develop confidence, think about who they are and think about their decisions. Parents told us they had seen positive changes in relationships since their children joined the Citywise programme, and that their children were more open to sharing their thoughts and feelings. Mentors said the children especially grasped the growth mindset.

Citywise Challengers:

Our primary programme is designed for young people in the top two years of primary (P6 and P7 in Scotland, Y5 and Y6 in England) and focuses on preparation for the transition to secondary school. Citywise Challengers was delivered to young people in the following schools in 2018-19:

SCHOOL	LOCATION	No.	PRINCIPAL FUNDER
St Roch's Primary	Glasgow	24	Zochonis Charitable Trust
St Mungo's Primary	Glasgow	12	Zochonis Charitable Trust / Garfield Weston Foundation
St Francis Primary	Manchester	13	Co-op Local Community Fund / Souter Charitable Trust
Ashbury Meadow Primary	Manchester	12	Zochonis Charitable Trust / Garfield Weston Foundation
	TOTAL	61	

Report of the Trustees

Citywise Everyday Heroes:

Our secondary programme is designed for young people in the first 3 years of high school (S1-3 in Scotland, Y7-9 in England) and focuses on the development of learning powers, resilience and self-confidence. This programme is offered to schools as a continuation in S1/Y7 of the transition work achieved by the Heroes Academy summer project.

SCHOOL	LOCATION	No.	PRINCIPAL FUNDER
St Mungo's Academy	Glasgow	18	Zochonis Charitable Trust
Trinity High School	Manchester	14	Zochonis Charitable Trust
	TOTAL	32	

Citywise Heroes Academy:

This year, none of our partner schools took up the opportunity to book one of our Heroes Academy Summer Projects. We will continue to offer them to our partner schools in 2019-20.

OUR COMMUNITY PROGRAMMES

Although for many years Citywise's work has taken place in partnership with schools, our origins are actually in work outside of the school context. In 1994, the first activity the founders of our charity launched was a two-week summer holiday club for boys living in Hulme, Manchester.

With changes to school funding in the past five to ten years, our work in schools has become increasingly difficult to fund sustainably, so in the 2017-18 reporting period we piloted some work in our new Citywise Centre in Manchester. Following the success of our new after-school clubs and holiday camps, in the reporting period we have substantially expanded this area of work.

Clubs:

In October 2018 we launched two new after-school clubs at the Citywise Centre in Manchester. The initial children to attend the clubs were from families we had met at the Heroes Academy Summer Project, but during the year we were able to welcome new children from the local community and from the projects in our partner schools.

Being in a different context to our school-based projects requires a different approach to mentoring, rather than the structured 1:1 pairing with a mentor, following the Citywise curriculum. The after-school clubs have a small group of committed mentors (ideally ones who may be able to volunteer for a number of years) and take a longer-term view of the development of character. While sessions may contain a theme from our curriculum (e.g. growth mindset), these are addressed through play, craft, drama, sport etc. and may be revisited a number of times, in different ways, throughout the year.

During the 2018-19 academic year, a total of 12 children have joined the clubs, and have been able to offer opinions and feedback on the development both of the club structure and of the Citywise Centre itself. In June 2019 in with partnership with our landlord, Greygarth Hall, we were able to redevelop the entrance to the Centre thanks to a generous grant Greygarth had received from the Boys and Girls Clubs of Greater Manchester. Young people were involved with the concept, design and building of some benches and flower planters which have brightened the entrance and created a new social gathering space.

Report of the Trustees

Holiday projects:

Last year for the first time we trialled running a summer project outside of a school context. In response to the subsequent positive feedback from parents and an appetite among families we have worked with during the year, in summer 2019 we decided to offer two projects in Manchester and one in Glasgow.

We invited children from local homes and primary schools and the two projects in Manchester were able to be held at our Citywise Centre.

All three projects ran for two weeks during the school summer holidays, were offered at no cost to families, and provided children with a nutritious breakfast and lunch every day. Throughout the projects, we help children increase in confidence, refresh their numeracy and literacy skills, and learn about the four 'super-powers' (resilience, self-control, good judgement & fairness) that anyone can develop to become an 'everyday hero' and be the best they can be. In total, 120 children took part in our summer projects:

PROJECT	LOCATION	No.	PRINCIPAL FUNDER
Heroes Academy	Glasgow	44	Dr Guthrie's Association
Heroes Academy	Manchester	39	Prince of Wales's Charitable Foundation
Drama Camp	Manchester	37	Greater Good Science Center, Citywise reserves
	TOTAL	120	

In response to the obvious need for this kind of work, in the coming year we are exploring ways to offer more opportunities like this in both Glasgow and Manchester.

Family Services:

As mentioned elsewhere in this report, the substantial support of the Greater Good Science Center at the University of California, Berkeley, has allowed for the creation of a full-time Family Services Manager. We filled this role in January 2019, and since then have been able to develop a variety of ways to support families in their important role as children's primary educators.

In addition to the integration of parenting support with our existing school-based projects, we have been able to offer parenting support to our local community more broadly. At two of our partner schools this year (one in Manchester, one in Glasgow), we ran coffee mornings which any parent could attend, and at which we shared some simple tips for promoting character formation in the home. The attendance at these events and the appetite for more of the same was very encouraging, and we intend to expand this part of our work in the coming year.

Thanks to the flexibility offered by our Citywise Centre in Manchester, we have also run two experimental 'Family Fun Days', one in autumn 2018 and one near Easter 2019. These were extremely well-received, and served as very effective ways to meet families who went on to attend our clubs and holiday projects later in the year.

OUR VOLUNTEERS

The majority of our volunteers are students at the University of Manchester, Manchester Metropolitan University, the University of Glasgow and the University of Strathclyde. We continue to provide our mentors with comprehensive introductory and refresher training to ensure that they are suitably trained in safeguarding and mentoring, and to make sure they understand our core values and how to put them into practice in their work with young people. In total this year, 96 volunteers supported our school 1:1 mentoring programmes, 12 volunteered at the community clubs in Manchester, and 44 took part in our summer projects (eight of whom were 15-18 year-old 'junior mentors' from local secondary schools). To them all we are extremely grateful.

This year we have also piloted a scheme in Glasgow whereby our volunteer mentors can themselves receive mentoring. Six student mentors were paired with other Citywise supporters to work on their personal and professional development, following a framework aligned with the core Citywise values. We are extremely grateful to the 'mentors of mentors' for their time given to support our young volunteers in this way.

Internships:

We continue to benefit enormously from the support of interns, who undertake extra tasks in addition to serving as volunteer mentors. Typically interns will volunteer for half a day per week during term-time, and are encouraged to innovate in areas of the charity's work that interest them the most. Feedback in the past has been that the opportunity to undertake an internship has provided significant workplace experience that has proven useful when seeking future employment.

During the academic year 2018-19, two of our volunteer mentors in Manchester gave an additional half-day each week to support the Manchester Programme Manager. The role involved helping to coordinate volunteer training, social and fundraising events and the development of our curriculum.

We were also successful in securing two fully paid internships as part of the University of Manchester's Student Experience Internship. For eight weeks during the summer holiday, two students worked full-time supporting our summer projects in Manchester.

In Glasgow, two students from the University of Strathclyde Business School were placed with us for the duration of the year as part of the Social Responsibility Pathway on the Widening Access Scheme.

We appreciate the dedication and commitment to Citywise shown by all of our interns and placement students and wish them well in their future endeavours.

Report of the Trustees

STAFF

During the course of this year we have employed at different times 3 full-time staff and 8 part-time staff.

Full-time staff have responsibility for the core operations of the charity, and oversee the management of part-time staff and volunteers. Our part-time staff undertook roles as project leaders during the academic year, and supported the recruitment, training and management of volunteers.

This year we created a new permanent role in our core team for a Family Services Manager & Safeguarding Lead.

In addition we have been very fortunate to receive the support of two volunteers who have given substantial amounts of time to support Citywise with their professional expertise in finance, management and human resources. Their contribution is invaluable and greatly appreciated.

FUTURE ACTIVITIES

As part of our continual review of the aims, objectives and activities of the charity, we have considered new ways in which our work can deliver public benefit in the coming years.

In our report on activities in 2016-17, we identified four areas for development, and made substantial progress on these during the 2017-18 period. Developing our curriculum, establishing the Citywise Centre in Manchester, and integrating parent support work have all been instrumental in deepening our support for young people, and expanding the reach of our transformational mentoring. During the 2018-19 period we have worked hard to consolidate our new model of working, and build structures into our financial model, team management and volunteer development that will allow this work to continue sustainably for the long-term.

The fourth area for development that we identified in our 2017 report was the possibility of working with teachers or whole schools to foster an approach to education that supports holistic character growth. Expansion in this area remains a very serious consideration of the Trustees, and we will be exploring possibilities in the coming year.

In addition to, and very much related to this area of growth, we have taken a decision to invest in the long-term development of our curriculum. In August 2019 the staff member responsible for the research, development and evaluation of our curriculum accepted the offer of the Trustees to enrol on a part-time PhD at the University of Glasgow. The research will span five years and will aim to critically study the work of Citywise, with a view to expanding current literature in the fields of character development and mentoring, and bridge the gap between research and practice.

The staff member undertaking the PhD was required to move from the Manchester office to the Glasgow office, and will also be acting as the Glasgow Director going forwards. It is the Trustees intention that this appointment will renew the development of Citywise's work in Glasgow, where we aim to establish a presence in the local community that builds on our experiences with the Citywise Centre in Manchester.

Report of the Trustees

Key management remuneration

The pay and remuneration of the charity's key management personnel is reviewed annually by the Trustees taking into account the individual's performance and the charity's financial position.

In the opinion of the Trustees there is one member of key management, the Chief Executive. The total cost to the employer for this post, including pension and National Insurance contributions, was £39,359.

APPROVED BY ORDER OF THE BOARD ON AND SIGNED ON ITS BEHALF BY:



DR D GRENHAM
Chair of Trustees

31/10/19

DATE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CITYWISE MENTORING LTD

I report on the accounts for the year ended 31 August 2019 set out on pages 13 to 25.

Respective responsibilities of trustees and examiner

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). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Nicholls ACCA
Association of Chartered Certified Accountants
Brett Nicholls Associates
63 Ruthven Lane
Glasgow
G12 9BG

DATE

8 November 2019

Statement of Financial Activities

STATEMENT OF FINANCIAL ACTIVITIES(Incorporating an Income and Expenditure Account)
for the Year Ended 31 August 2019

	Notes	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	64,960	49,152	114,112	121,214
Charitable activities	5				
Programme Delivery		8,200	-	8,200	13,185
Other trading activities	3	23,447	-	23,447	7,250
Investment income	4	5	-	5	4
Other income	6	<u>3,052</u>	<u>-</u>	<u>3,052</u>	<u>2,948</u>
Total		99,664	49,152	148,816	144,601
EXPENDITURE ON					
Raising funds	7	3,649	-	3,649	3,878
Charitable activities	8				
Programme Delivery		<u>98,298</u>	<u>68,855</u>	<u>167,153</u>	<u>145,267</u>
Total		101,947	68,855	170,802	149,145
NET INCOME/(EXPENDITURE)		(2,283)	(19,703)	(21,986)	(4,544)
Transfers between funds	18	<u>1,990</u>	<u>(1,990)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(293)	(21,693)	(21,986)	(4,544)
RECONCILIATION OF FUNDS					
Total funds brought forward		4,698	25,161	29,859	34,403
TOTAL FUNDS CARRIED FORWARD		<u>4,405</u>	<u>3,468</u>	<u>7,873</u>	<u>29,859</u>

The notes form part of these financial statements

Balance Sheet

BALANCE SHEET

At 31 August 2019

	Notes	2019 £	2018 £
CURRENT ASSETS			
Debtors	13	2,284	7,270
Cash at bank and in hand		<u>11,554</u>	<u>36,921</u>
		13,838	44,191
CREDITORS			
Amounts falling due within one year	14	(5,965)	(5,790)
		<u>7,873</u>	<u>38,401</u>
NET CURRENT ASSETS			
		<u>7,873</u>	<u>38,401</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		7,873	38,401
CREDITORS			
Amounts falling due after more than one year	15	-	(8,542)
		<u>7,873</u>	<u>29,859</u>
NET ASSETS			
		<u>7,873</u>	<u>29,859</u>
FUNDS			
Unrestricted funds	18	4,405	4,698
Restricted funds		<u>3,468</u>	<u>25,161</u>
TOTAL FUNDS			
		<u>7,873</u>	<u>29,859</u>

The notes form part of these financial statements

Balance Sheet

BALANCE SHEET - CONTINUED

At 31 August 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

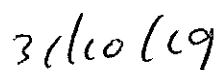
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

THE FINANCIAL STATEMENTS WERE APPROVED BY ORDER OF THE BOARD ON AND SIGNED ON ITS BEHALF BY:



DR D GRENHAM
Chair of Trustees



DATE

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements

2. DONATIONS AND LEGACIES

	2019	2018
	£	£
Other Donations	211	1,867
Grants	49,152	52,726
Donated services and facilities	13,460	7,650
Cash Collections	1,487	228
Corporate Donations	18,663	14,668
Friends of Citywise	22,793	24,301
Fundraising Events	4,668	15,159
Giff Aid	<u>3,678</u>	<u>4,615</u>
	<u>114,112</u>	<u>121,214</u>

Grants received, included in the above, are as follows:

	2019	2018
	£	£
Big Lottery Young Start	-	10,190
Garfield Weston Foundation	10,000	-
Zochonis Charitable Trust	10,000	-
St Nicholas Care Fund	3,000	-
James T Howat Trust	500	-
Awards For All	-	7,720
Brian Souter Charitable Trust	-	6,000
Corra Foundation Henry Duncan Awards	-	4,000
Foundation Scotland	-	2,000
Greater Good Science Center	19,726	19,437
Santander Universities SME Internship Programme	-	600
Tesco Bags of Help	926	2,779
University Construction Community	2,000	-
Dr Guthrie's Association	1,500	-
Prince of Wales Charitable Trust	<u>1,500</u>	<u>-</u>
	<u>49,152</u>	<u>52,726</u>

3. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Rental Income	22,118	7,250
Ticket Sales	<u>1,329</u>	<u>-</u>
	<u>23,447</u>	<u>7,250</u>

4. INVESTMENT INCOME

	2019	2018
	£	£
Deposit account interest	<u>5</u>	<u>4</u>

Notes to the Financial Statements

5. INCOME FROM CHARITABLE ACTIVITIES

		2019 £	2018 £
Summer Projects	Programme Delivery	220	7,425
School Income	Programme Delivery	7,980	5,150
UK Youth Income	Programme Delivery	<u>-</u>	<u>610</u>
		<u>8,200</u>	<u>13,185</u>

6. OTHER INCOME

	2019 £	2018 £
Employers Allowance	<u>3,052</u>	<u>2,948</u>

7. RAISING FUNDS**Raising donations and legacies**

	2019 £	2018 £
Fundraising Expenses	3,145	2,871
Advertising	368	248
Just Giving Fees	<u>136</u>	<u>759</u>
	<u>3,649</u>	<u>3,878</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 9) £	Totals £
Programme Delivery	<u>167,153</u>	<u>167,153</u>

Notes to the Financial Statements

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2019	2018
	£	£
Staff costs	113,039	109,674
Postage, Printing & Stationery	1,470	583
Independent Examination Fee	960	960
Bad Debts	-	500
Bank Charges	320	194
Books	115	126
Computer & Software	718	284
Website Costs	3,475	1,013
Professional Fees	67	13
Rent & Rates	12,130	9,895
Repairs & Renewals	1,380	68
Subscriptions	138	1,072
Phone & Broadband	751	762
Trustees Meeting Expenses	13	-
Project Costs	5,941	3,489
Staff Events	1,098	315
Staff Hotels	-	418
Staff Subsistence	354	562
Training & Recruitment	1,870	927
Staff Travel	908	858
Vehicle Costs	8,188	8,380
Volunteer Expenses	6,081	5,063
Equipment	2,273	-
Sundry Expenses	164	111
Internship	5,700	-
	<u>167,153</u>	<u>145,267</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

During the year the trustees were reimbursed meeting expenses totalling £13 (2018: nil). These expenses were paid in furtherance of the Charity's objectives.

Notes to the Financial Statements

11. STAFF COSTS

	2019	2018
	£	£
Wages and salaries	103,564	101,044
Social security costs	7,892	7,749
Other pension costs	<u>1,583</u>	<u>881</u>
	<u>113,039</u>	<u>109,674</u>

The number of employees stated below is the total number of staff in the year by head count.

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

	2019	2018
Office and Project Staff	<u>10</u>	<u>10</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	68,488	52,726	121,214
Charitable activities			
Programme Delivery	13,185	-	13,185
Other trading activities	7,250	-	7,250
Investment income	4	-	4
Other income	<u>2,948</u>	<u>-</u>	<u>2,948</u>
Total	91,875	52,726	144,601
EXPENDITURE ON			
Raising funds	3,878	-	3,878
Charitable activities			
Programme Delivery	<u>87,478</u>	<u>57,789</u>	<u>145,267</u>
Total	91,356	57,789	149,145
NET INCOME/(EXPENDITURE)	519	(5,063)	(4,544)
Transfers between funds	<u>164</u>	<u>(164)</u>	<u>-</u>
Net movement in funds	683	(5,227)	(4,544)

Notes to the Financial Statements

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	2,224	32,179	34,403
Prior year adjustment	<u>1,791</u>	<u>(1,791)</u>	<u>-</u>
As Restated	<u>4,015</u>	<u>30,388</u>	<u>34,403</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>4,698</u></u>	<u><u>25,161</u></u>	<u><u>29,859</u></u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	973	6,500
Other debtors	799	770
Prepayments	<u>512</u>	<u>-</u>
	<u><u>2,284</u></u>	<u><u>7,270</u></u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other loans (see note 16)	-	1,200
Other creditors	1,263	1,780
Deferred Income	3,345	1,250
Accrued expenses	<u>1,357</u>	<u>1,560</u>
	<u><u>5,965</u></u>	<u><u>5,790</u></u>

The deferred income can be analysed as follows:

	2019 £	2018 £
As at 1 September	<u>1,250</u>	<u>-</u>
Deferred in the year	3,345	1,250
Released Income	<u>1,250</u>	<u>-</u>
At 31 August	<u><u>3,345</u></u>	<u><u>1,250</u></u>

Deferred income comprises of advance payments for rental income for September, which relates to the 2019/20 year when the charity will be entitled to this income.

Notes to the Financial Statements

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2019	2018
	£	£
Other loans (see note 16)	<u>-</u>	<u>8,542</u>

16. LOANS

An analysis of the maturity of loans is given below:

	2019	2018
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>-</u>	<u>1,200</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>-</u>	<u>8,542</u>

During the year the trustees were informed by the lender that the loan had been forgiven.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2019 Total funds	2018 Total funds
	£	£	£	£
Current assets	10,370	3,468	13,838	44,191
Current liabilities	(5,965)	-	(5,965)	(5,790)
Long term liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,542)</u>
	<u>4,405</u>	<u>3,468</u>	<u>7,873</u>	<u>29,859</u>

18. MOVEMENT IN FUNDS

	At 1/9/18	Net movement in funds	Transfers between funds	At 31/8/19
	£	£	£	£
Unrestricted funds				
General fund	4,698	(2,283)	1,990	4,405
Restricted funds				
St Nicholas Care Fund	-	3,000	-	3,000
Awards For All	7,720	(7,363)	(357)	-
Brian Souter Charitable Trust	2,000	(2,000)	-	-
Greater Good Science Center	15,441	(13,808)	(1,633)	-
University Construction Community	<u>-</u>	<u>468</u>	<u>-</u>	<u>468</u>
	25,161	(19,703)	(1,990)	3,468
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>29,859</u>	<u>(21,986)</u>	<u>-</u>	<u>7,873</u>

Notes to the Financial Statements

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	99,664	(101,947)	(2,283)
Restricted funds			
Garfield Weston Foundation	10,000	(10,000)	-
Zochonis Charitable Trust	10,000	(10,000)	-
St Nicholas Care Fund	3,000	-	3,000
James T Howat Charitable Trust	500	(500)	-
Awards For All	-	(7,363)	(7,363)
Brian Souter Charitable Trust	-	(2,000)	(2,000)
Greater Good Science Center	19,726	(33,534)	(13,808)
Tesco Bags of Help	926	(926)	-
Dr Guthrie's Association	1,500	(1,500)	-
Prince of Wales Charitable Fund	1,500	(1,500)	-
University Construction Community	<u>2,000</u>	<u>(1,532)</u>	<u>468</u>
	49,152	(68,855)	(19,703)
TOTAL FUNDS	<u>148,816</u>	<u>(170,802)</u>	<u>(21,986)</u>

Comparatives for movement in funds

	At 1/9/17 £	Net movement in funds £	Transfers between funds £	At 31/8/18 £
Unrestricted Funds				
General fund	2,224	519	164	4,698
Restricted Funds				
Big Lottery Young Start	11,783	(9,992)	-	-
Mazars Charitable Trust	9,896	(9,896)	-	-
Zochonis Charitable Trust	10,000	(10,000)	-	-
James T Howat Charitable Trust	500	(500)	-	-
Awards For All	-	7,720	-	7,720
Brian Souter Charitable Trust	-	2,000	-	2,000
Greater Good Science Center	<u>-</u>	<u>15,605</u>	<u>(164)</u>	<u>15,441</u>
	32,179	(5,063)	(164)	25,161
TOTAL FUNDS	<u>34,403</u>	<u>(4,544)</u>	<u>-</u>	<u>29,859</u>

Notes to the Financial Statements

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,875	(91,356)	519
Restricted funds			
Big Lottery Young Start	10,190	(20,182)	(9,992)
Mazars Charitable Trust	-	(9,896)	(9,896)
Zochonis Charitable Trust	-	(10,000)	(10,000)
James T Howat Charitable Trust	-	(500)	(500)
Awards For All	7,720	-	7,720
Brian Souter Charitable Trust	6,000	(4,000)	2,000
Corra Foundation Henry Duncan Awards	4,000	(4,000)	-
Foundation Scotland	2,000	(2,000)	-
Greater Good Science Center	19,437	(3,832)	15,605
Santander Universities SME Internship Programme	600	(600)	-
Tesco Bags of Help	<u>2,779</u>	<u>(2,779)</u>	<u>-</u>
	52,726	(57,789)	(5,063)
	<u>144,601</u>	<u>(149,145)</u>	<u>(4,544)</u>
TOTAL FUNDS			

19. OTHER FINANCIAL COMMITMENTS

Lease Commitments

The charity has other ongoing lease commitments relating to the hire of a minibus which amounts to £4,787 over the next twelve months.

20. RELATED PARTY DISCLOSURES

Other than those mentioned in Note 10, there were no related party transactions for the year ended 31 August 2019.

21. PURPOSE OF UNRESTRICTED FUNDS

General Fund- The unrestricted, free reserves of the Charity

22. PURPOSE OF RESTRICTED FUNDS

Awards for All - Glasgow school projects

Big Lottery Young Start - Glasgow Programme Manager salary

Brian Souter Charitable Trust - Glasgow school projects

Corra Foundation Henry Duncan Awards - Glasgow core costs

Foundation Scotland - Glasgow summer project

Greater Good Science Center - Parenting work (some carried forward)

James T Howat Charitable Trust - Glasgow volunteer recruitment

Mazars Charitable Trust - Manchester Programme Manager salary

Santander Universities SME Internship Programme - Glasgow intern

Tesco Bags of Help - Manchester summer project

Zochonis Charitable Trust - Core salary

Dr Guthrie's Association - Glasgow summer project

Prince of Wales Charitable Fund - Manchester summer project

St Nicholas Care Fund - Glasgow school projects

University Construction Community Fund - Manchester Citywise Centre clubs

