

THE LODGING HOUSE MISSION

(A COMPANY LIMITED BY GUARANTEE)

Opening Doors to a Brighter Future for Glasgow's Homeless

REPORT AND FINANCIAL STATEMENTS

YEAR TO 31ST DECEMBER 2018

Scottish Charity SC017283

Company Number SC225199

LEGAL AND ADMINISTRATIVE INFORMATION

DIRECTORS

E Mackie	Chairman
L Ashmole	
Rev G Blount	Resigned 7 th March 2018
Rev G Cowie	Appointed 7 th March 2018
Rev L Reddick	Appointed 7 th March 2018
R Findlay	
B Normand	
JAM Smeaton	
S Smith	
Rev R Sturrock	Vice Chairman

PROJECT MANAGER

JAM Smeaton

SECRETARY, REGISTERED OFFICE AND OPERATIONAL ADDRESS

J A M Smeaton,
35 East Campbell Street, Glasgow, G1 5DT

CHARITY REGISTRATION NUMBER SC017283

COMPANY REGISTRATION NUMBER SC225199

BANKERS

Clydesdale Bank PLC,
66 Queen Street, Glasgow G1 3DS

INDEPENDENT EXAMINER

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

LAW AGENTS

Law at Work Ltd.
205 West George, Street, Glasgow G2 2LW

Dentons UK and Middle East, LLP
1 George Square, Glasgow G2 1AL

STRUCTURE AND GOVERNANCE

The Lodging House Mission (“the LHM”) is a Company limited by guarantee which is governed by its Memorandum and Articles of Association dated 12th November 2001.

There are 36 members who, in the event of the Company going into liquidation, are obliged to guarantee payment of £1. A list of those members is available from the Secretary at the Registered Office.

Whilst, the LHM has operated as a stand alone entity since 2001 there remains a very close relationship with the Presbytery of Glasgow of the Church of Scotland (“the Presbytery”) which had hitherto conducted its affairs. Through the Presbytery, the LHM continues to enjoy free occupancy of its premises as well as financial support for its Chaplain.

The Board shall have a minimum number of 3 Directors of whom one third shall be members of the Presbytery and either the Chairman or any Vice-Chairman shall be members of the Presbytery.

The present Directors are as listed on page 1. All Directors held office throughout 2018, and to the date of this report.

The composition of the Board will remain subject to annual review and potential candidates will be sought on the basis of their eligibility, personal competence and professional skills. New Directors are provided with briefing sessions by the Chairman and/or Company Secretary as well as the Project Manager to explain the objectives, workings and ethos of the LHM including a familiarisation tour. All Directors are encouraged to attend relevant training courses. The Board meets a minimum of four times a year in addition to which other committees meet as required.

The Project Manager is appointed by the Board to manage the day to day operations of the LHM. Operational Risk Management is reviewed by him and his management team on a regular basis as well as on an activity-by-activity basis. Financial Risk Management is presently covered by the Chairman and the Company Secretary.

DIRECTORS’ RESPONSIBILITIES

The trustees (who are also directors of Lodging House Mission for the purposes of company law) are responsible for preparing the Trustees’ Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STRUCTURE AND GOVERNANCE (continued)

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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 judgments 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

OBJECTS, AIMS, OBJECTIVES AND ACTIVITIES

The LHM's principal objects are to relieve exclusion and to alleviate the living conditions of those vulnerable to homelessness as well as those suffering from social isolation in Glasgow by providing a range of services meeting their varied needs thus enabling them to find ways to reintegrate into mainstream society. All this is encapsulated in the following mission statement:-

Our mission is to reduce the harm caused by homelessness, social exclusion and poverty in Glasgow by providing a safe, welcoming place where service users can meet in a non judgemental environment and benefit from Food, Activities, Chaplaincy, Education and Support (FACES) services.

Chairman's Report 2018

I am pleased to report that once again this year we have been able to extend and consolidate our service provision for the benefit of our service users. LHM is now open 7 days per week and 365 days a year providing food and shelter to the City's homeless. There is no less demand for our services and facilities than before. In 2018 we prepared and served some 35,000 hot meals.

On the subject of the Night Shelter, we are once again hosting this between December 2018 and March 2019 in partnership with Glasgow City Mission. We provide 40 beds per night for rough sleepers. During the period of the Night Shelter we take the opportunity to engage with users in the morning to help them with tenancies, welfare and many other services which are difficult to access when living on the streets.

Funding of our activities remains an annual challenge; however I am pleased to report that by means of strict financial management and a huge contribution in time from volunteers, foremost among whom is our manager Gus Smeaton, our balance sheet and trading position remains strong for this year at least. Next year's fundraising is always an unknown however we retain the professional team which has enjoyed success in recent years.

On the property front we have been able to continue maintenance and renewal of our buildings. Chief among our successful projects this year was refurbishment of the front façade of our office building. It has been in need of attention for many years and I am delighted to say that this has been completed during 2018. The proposal for disabled access to the first floor of the church has moved on with some funding now in place and an approved scheme shortly ready to go out to tender.

In January 2018 our church service for the homeless was conducted by the Moderator of the Church of Scotland, The Right Reverend Dr. Derek Browning. The service was very well attended with around 180 people present to hear the Moderator preach. Retiring from the Board of Trustees this year was Rev. Graham Blount. While his wise counsel will be missed we thank him for his conscientious service and wish him well in his retirement. Looking forward, the LHM team of staff and volunteers are in good heart and ready to face the challenges of 2019.

Ewen T. Mackie
Chairman

FINANCIAL REVIEW

Churches, Individuals and Trusts continued the wonderful financial and other support which they have given for many years. We are both blessed and proud to have supporters who have provided for us year on year.

In financial terms, 2018 was successful year. A surplus of £53,633 in our General (Unrestricted) account was achieved by an increase in donations from Churches, Individuals and Charitable Trusts, a remarkable performance considering the increased demands from many new charities. Overheads were again tightly controlled and the food donations from new and existing sources allowed further cost savings despite an increase in our opening hours.

This surplus and previous gains will allow us to complete our planned refurbishment programme in 2019 and finish our disabled access project.

Our move to 365 day opening was a milestone and satisfied a long standing ambition. Once again this was made possible by donated funds and we give thanks to all our donors from everyone in Lodging House Mission but especially from our Service Users.

There will always be financial challenges in running an operation of this size. However, because of our Individual and Trust donors, we leave 2018 in optimistic mood and look forward to the necessary funding being available to satisfy the increasing demands of the charity.

Reserves

Our policy is to maintain working capital of at least 9 months estimated operating costs, in addition to the funds held in Designated Accounts. After allowing for £102,000 in the Designated Accounts, our free reserves are £522,359, approximately 15 months estimated operating costs.

The higher than normal reserves arise from large legacy income received in 2015.

Legacy Income

We are grateful, and blessed, to receive legacy income. Because of the nature of these gifts, we endeavour to use the funds for development, refurbishment and to meet our long term objectives. This year, we have again managed to meet our running costs without impinging on our legacy funds and accordingly, all of these gifts will be applied to development and improvement in the facilities available to our Service Users.

VOLUNTEERS

Volunteers provide an invaluable service to our organisation, and we could not provide the facilities we do, without their help. Volunteers supplement the work of our full time employees in the kitchen, learning centre, main hall and in our educational activities.

Other volunteers represent us in their own church and play a very important role in publicising our activities, and in procuring monetary and other gifts.

We are also aware of, and grateful to, the many ambassadors who do not hold official positions, but who continually bring our cause to others.

KEY MANAGEMENT PERSONNEL REMUNERATION

The Trustees consider that the board of directors and the Project Manager comprise the key management personnel of the charity, in charge of directing and controlling the operation on a day to day basis. The Project Manager position is currently held by a board member on a voluntary basis. No Trustee received remuneration or expenses in the year.

This report has been prepared in accordance with 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 published on 16 July 2014, and in accordance with the provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

Approved by the Directors and signed on their behalf by:



EwenMackie

Date 20th February 2019

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF LODGING HOUSE MISSION FOR THE YEAR ENDED 31 DECEMBER 2018 7

I report on the accounts of the charity for the year ended 31 December 2018, which are set out on pages 8 to 17.

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.

The charity 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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees 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 respects the requirements:
 - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts 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.

J Simpson

Jenny Simpson BSc (Hons) FCA DChA
Wylie & Bisset LLP
Chartered Accountants
168 Bath Street
Glasgow
G2 4TP

Date: *4 March 2019*

The Lodging House Mission
Statement of Financial Activities
(including an income and expenditure account)
For the year ended 31 December 2018

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	Notes	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £
Income and Endowments from;							
Donations and grants	2	342,658	111,972	454,630	316,489	64,150	380,639
Charitable Activities		0	2,461	2,461	0	2,765	2,765
Other trading activities		16,583	0	16,583	19,161	0	19,161
Investments	3	5,301	0	5,301	3,901	0	3,901
Other incoming resources		5,320	0	5,320	2,461	0	2,461
							0
Total		<u>369,862</u>	<u>114,433</u>	<u>484,295</u>	<u>342,012</u>	<u>66,915</u>	<u>408,927</u>
Legacies		13,086	0	13,086	4,167		4,167
		<u>382,948</u>	<u>114,433</u>	<u>497,381</u>	<u>346,179</u>	<u>66,915</u>	<u>413,094</u>
Expenditure on;							
Raising funds							
Raising donations and legacies	4	31,265	0	31,265	20,170	0	20,170
Charitable activities	5	289,853	72,145	361,998	329,834	44,203	374,037
Total		<u>321,118</u>	<u>72,145</u>	<u>393,263</u>	<u>350,004</u>	<u>44,203</u>	<u>394,207</u>
Net income / (expenditure)		<u>61,830</u>	<u>42,288</u>	<u>104,118</u>	<u>(3,825)</u>	<u>22,712</u>	<u>18,887</u>
Other Recognised Gains / (Losses)							
Investments - unrealised (losses)		(8,197)	0	(8,197)	0	0	0
		<u>(8,197)</u>	<u>0</u>	<u>(8,197)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Movement in Funds		<u>53,633</u>	<u>42,288</u>	<u>95,921</u>	<u>(3,825)</u>	<u>22,712</u>	<u>18,887</u>
Funds reconciliation							
Total funds brought forward	15, 16	570,726	64,319	635,045	574,551	41,607	616,158
Total funds carried forward	15, 16	<u>624,359</u>	<u>106,607</u>	<u>730,966</u>	<u>570,726</u>	<u>64,319</u>	<u>635,045</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

THE LODGING HOUSE MISSION
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET AT 31ST DECEMBER

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	Notes	£	0	2017
		£	£	£
Fixed Assets	11		32,690	6,214
Investments	12		241,803	0
Net Current Assets				
Debtors	13	22,826		28,327
Cash in Bank and on Hand		464,908		612,669
		<u>487,734</u>		<u>640,996</u>
Less: Creditors: amounts falling within one year	14	<u>31,261</u>		<u>12,165</u>
			456,473	628,831
NET ASSETS			<u>730,966</u>	<u>635,045</u>
Represented by:-				
Unrestricted Funds	16			
Designated Funds		102,000		120,000
General Funds		<u>522,359</u>		<u>450,726</u>
			624,359	570,726
Restricted Funds	15		106,607	64,319
TOTAL FUNDS			<u>730,966</u>	<u>635,045</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.

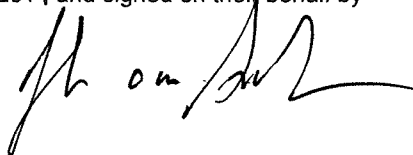
For the year ended 31 December 2018 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the trustees on 20th February 2019 and signed on their behalf by



Ewen Mackie
Chairman



John A M Smeaton
Director

Company Number:

SC225199

1 ACCOUNTING POLICIES

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 the 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

No cash flow statement has been prepared as permitted in line with exemptions available under the FRS 102 SORP.

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

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

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

Fund Accounting

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 notes 15 and 16.

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.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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.

Resources Expended

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 the note below.

- Costs of raising funds comprise the costs of commercial trading including investment management costs and certain legal fees and their associated support costs;
- Expenditure on charitable activities includes all the costs relating thereto whether allocate directly or in essential support of fulfilling the LHM’s stated objectives, and other activities undertaken to further the purposes of the charity and their associated support costs;

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 independent examination and legal fees together with an apportionment of overhead and support costs.

**NOTES TO THE ACCOUNTS – YEAR TO 31ST DECEMBER 2018
(A COMPANY LIMITED BY GUARANTEE)****Tangible fixed assets and depreciation**

All such assets costing in excess of £5,000 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Minibus	25% straight line
Fixtures & Fittings	20% straight line

Pension Scheme

The charity made £14,295 of contributions to the pension plan operated by Scottish Widows on behalf of the employees (2017: £13,709).

Taxation

The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance 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 Charitable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Legal Status

The LHM is a Company limited by guarantee which is governed by its Memorandum and Articles of Association dated 12th November 2001. In the event of the LHM going into liquidation, the members are each obliged to guarantee payment of £1.

Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

	Unrestricted Revenue £	Restricted Revenue £	2018 Total £	2017 Total £	
2 Voluntary Income					
Donations					
Individual Churches	70,729	0	70,729	65,791	
Individuals and Meal Vouchers	110,760	14,322	125,082	119,975	
Trusts and Organisations	161,169	97,650	258,819	194,873	
	<u>342,658</u>	<u>111,972</u>	<u>454,630</u>	<u>380,639</u>	
3 Investment Income					
Bank and Other Interest	5,301	0	5,301	3,901	
	<u>5,301</u>	<u>0</u>	<u>5,301</u>	<u>3,901</u>	
4 Raising Donations and Legacies					
	Direct costs £	Support costs £			
Fundraising Costs	6,396	17,963	24,359	15,227	
Fundraising events	6,906	0	6,906	4,943	
	<u>13,302</u>	<u>17,963</u>	<u>31,265</u>	<u>20,170</u>	
5 Charitable Activity Expenditure					
Staff costs	187,259	19,588	206,847	177,972	
Property costs	0	47,698	47,698	36,983	
Administration	0	14,222	14,222	6,274	
Provisions & Catering	18,415	0	18,415	18,410	
Education & Activities	6,094	0	6,094	8,602	
Governance	3,874	9,042	12,916	12,439	
	<u>215,642</u>	<u>90,550</u>	<u>306,192</u>	<u>260,680</u>	
Church Refurbishment	55,806	0	55,806	113,357	
	<u>271,448</u>	<u>90,550</u>	<u>361,998</u>	<u>374,037</u>	
6 Governance Costs					
Staff costs	0	9,042	9,042	8,607	
Ind. Examiners' Remuneration	1,188	0	1,188	1,152	
Miscellaneous	2,686	0	2,686	2,680	
	<u>3,874</u>	<u>9,042</u>	<u>12,916</u>	<u>12,439</u>	
7 Support Costs				2018 Total	
	Fundraising	Charitable	Governance		
Staff costs	2,943	19,588	9,042	31,573	Time
Property costs	9,348	47,698	0	57,046	Space
Administration	5,672	14,222	0	19,894	Usage
	<u>17,963</u>	<u>81,508</u>	<u>9,042</u>	<u>108,513</u>	

	2018 Total	2017 Total
8 Net income for the year		
The surplus is stated after charging:	£	£
Independent Examiners fee	1,188	1,152
Depreciation	<u>5,454</u>	<u>1,677</u>
9 Staff Costs and Numbers		
Salaries	185,303	161,558
Social security costs	11,199	10,187
Other pension costs	14,295	13,709
Training and miscellaneous	8,035	3,994
	<u>218,832</u>	<u>189,448</u>

No employee received more than £60,000 per annum (2017: £nil)

The average number of employees during the year was 8 7

10 Directors

No Director received any remuneration or travelling expenses (2017: None).
In 2018, no building services were contracted with Prime Build (2017: £67,955).
Our Chairman has an interest in this company. All contracts were at arms length.

Directors may have made donations anonymously to the charity. This is not recorded.
Directors may have waived expenses incurred on behalf of the charity. This is not recorded.

11 Tangible Fixed Assets

	Minibus £	Fixtures £	Total £
Cost			
At 1st January 2018	20,410	68,115	88,525
Additions during year	31,930	0	31,930
Disposals during year	20,410	0	20,410
At 31st December 2018	<u>31,930</u>	<u>68,115</u>	<u>100,045</u>
Depreciation			
At 1st January 2018	20,410	61,901	82,311
Disposals during year	20,410	0	20,410
Charge for year	3,992	1,462	5,454
At 31st December 2018	<u>3,992</u>	<u>63,363</u>	<u>67,355</u>
Net book value			
At 31st December 2018	<u>27,938</u>	<u>4,752</u>	<u>32,690</u>
<i>At 31st December 2017</i>	<u>0</u>	<u>6,214</u>	<u>6,214</u>
The net book value at 31st December 2018 represents assets used for:-			
Direct charitable purposes	<u>27,938</u>	<u>4,752</u>	<u>32,690</u>
	<u>27,938</u>	<u>4,752</u>	<u>32,690</u>

	2018 Total £	2017 Total £
12 Investments		
Market value at purchase date (19/7/18)	250,000	0
Add: net gain/(loss) on revaluation	<u>(8,197)</u>	<u>0</u>
Market value as at 31/12/2018	<u>241,803</u>	<u>0</u>
13 Debtors		
Prepayments	9,339	8,622
Accrued income	<u>13,487</u>	<u>19,705</u>
	<u>22,826</u>	<u>28,327</u>
14 Creditors: Amounts falling due within one year		
Creditors	252	224
Other taxes and social security costs	5,783	6,760
Accruals	10,226	5,181
Deferred Income	<u>15,000</u>	<u>0</u>
	<u>31,261</u>	<u>12,165</u>

15 Restricted Funds

	Movement in Funds				Balance at	
	Balance at 01-Jan-17	Incoming Resources	Expenditure	Gains/(Losses)	31-Dec-17	
	£	£	£	£	£	£
At 31st December 2017						
External Railings	1,505	0	0	0	0	1,505
Sunday Opening	0	16,472	0	0	0	16,472
Pavement Group	0	6,240	0	0	0	6,240
Prov of hot meals	0	9,734	9,734	0	0	0
Salaries	0	26,408	26,408	0	0	0
Maintenance	0	1,721	1,721	0	0	0
Property Expenses	40,102	6,340	6,340	0	0	40,102
	<u>41,607</u>	<u>66,915</u>	<u>44,203</u>	<u>0</u>	<u>0</u>	<u>64,319</u>

	Movement in Funds				Balance at	
	Balance at 01-Jan-18	Incoming Resources	Expenditure	Gains/(Losses)	31-Dec-18	
	£	£	£	£	£	£
At 31st December 2018						
External Railings	1,505	0	0	0	0	1,505
Sunday Opening	16,472	0	16,472	0	0	0
Pavement Group	6,240	0	6,240	0	0	0
Disabled Access	0	65,000	0	0	0	65,000
Seat at the Table	0	13,170	13,170	0	0	0
Prov of meals	0	3,613	3,613	0	0	0
Weekend Opening	0	27,655	27,655	0	0	0
Equipment	0	4,995	4,995	0	0	0
Property Expenses	40,102	0	0	0	0	40,102
	<u>64,319</u>	<u>114,433</u>	<u>72,145</u>	<u>0</u>	<u>0</u>	<u>106,607</u>

THE LODGING HOUSE MISSION
(A Company Limited by Guarantee)

Notes to the Accounts - Year to 31st December 2018

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15 Fund Descriptions

The External Railings Fund was created by a donation towards the cost of installing external railings, part of which was spent in 2013.
 The Sunday Opening Fund represents monies received to open on a Sunday.
 The Pavement group is an activity to teach life skills to our Service Users.
 The Disabled Access fund is to allow access to the first floor of the building.
 The Seat at the Table Fund contributes to food provision.
 The Provision of Hot Meals Fund represents income received towards food costs.
 The Weekend Opening Fund provides for opening on a Saturday and Sunday.
 The Equipment Fund pays for specific items of equipment throughout the year.
 The Property Expenses Fund was provided by the Church of Scotland to cover property expenses when the liability for these passed to the Lodging House Mission.
 The Salaries account represents donations towards the cost of an Education & Development Worker.
 The Maintenance fund represents the cost of sundry equipment for a training course.

16 Unrestricted Funds

At 31st December 2017	Movement in Funds				Balance at 31-Dec-17
	Balance at 01-Jan-17 £	Incoming Resources £	Expenditure £	Gains/(Losses) £	
General charitable funds	343,551	346,179	239,004	0	450,726
Designated funds	231,000	0	111,000	0	120,000
	<u>574,551</u>	<u>346,179</u>	<u>350,004</u>	<u>0</u>	<u>570,726</u>

Unrestricted Funds

At 31st December 2018	Movement in Funds				Balance at 31-Dec-18
	Balance at 01-Jan-18 £	Incoming Resources £	Expenditure £	Gains/(Losses) £	
General charitable funds	450,726	380,798	300,968	(8,197)	522,359
Designated funds	120,000	0	18,000	0	102,000
	<u>570,726</u>	<u>380,798</u>	<u>318,968</u>	<u>(8,197)</u>	<u>624,359</u>

The designated funds comprise	Est. spend
Provision to meet the estimated cost of outstanding	
42,000 maintenance, per external survey.	2019 / 2020
60,000 Remainder of the cost of disabled access	2019
<u>102,000</u>	

17 Analysis of Net Assets between Funds

At 31st December 2017	Tangible Fixed Assets £	Investment	Debtors £	Cash at bank and in hand £	Current Liabilities £	Total £
Restricted funds	0	0	0	64,319	0	64,319
Unrestricted funds	6,214	0	28,327	548,350	12,165	570,726
	<u>6,214</u>	<u>0</u>	<u>28,327</u>	<u>612,669</u>	<u>12,165</u>	<u>635,045</u>

At 31st December 2018	Tangible Fixed Assets £	Investment	Debtors £	Cash at bank and in hand £	Current Liabilities £	Total £
Restricted funds	0	0	0	106,607	0	106,607
Unrestricted funds	32,690	241,803	22,826	358,301	31,261	624,359
	<u>32,690</u>	<u>241,803</u>	<u>22,826</u>	<u>464,908</u>	<u>31,261</u>	<u>730,966</u>

18 Lease Commitments

There are no capital or lease commitments or post balance sheet events which require to be reported.