

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 2017

Scottish Charity SC017283

Company Number SC225199

THE LODGING HOUSE MISSION

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LEGAL AND ADMINISTRATIVE INFORMATION

PATRONS

George Morris

DIRECTORS

E Mackie	Chairman
L Ashmole	
Rev G Blount	
R Findlay	
Very Rev W Hewitt	Resigned 22/12/2017
J Mackenzie	Resigned 14/09/2017
B Normand	
JAM Smeaton	
S Smith	
Rev R Sturrock	Vice Chairperson

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 38 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 2017, 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

2017 has been all about extending the reach and service provision at LHM. The pilot scheme to open on Saturdays mentioned in my last year's report proved to be very popular. We managed to find funding to continue Saturday opening throughout the year and onwards into the first quarter of 2018. While there were two full time equivalent staff taken on specifically for this project, most of the staffing has been provided by volunteers from thirteen different churches, each taking responsibility for staffing four Saturdays in the year.

In a more recent development, to coincide with the Winter Night Shelter, we have been opening on Sundays. We have finance in place to continue this Sunday opening until the end of March but thereafter require to find new sponsorship. If we can maintain seven day opening it would mean that New Year's Day would be the only day of the year that LHM is not open and providing food and services to the City's homeless.

On the subject of the Night Shelter, we are once again hosting this between December 2017 and March 2018 in partnership with Glasgow City Mission. We provide 40 beds per night for rough sleepers and often find that the facility is full to capacity.

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 Art Room which included full double glazing of all windows. We also fully refurbished the Ladies and Gents toilets in the main hall. Disabled access to the first floor of the church remains on the agenda.

In January our church service for the homeless was conducted by Moderator of the Church of Scotland, The Very Reverend Dr. Russell Barr. The service was very well attended with around 120 people present to hear the Moderator preach.

There have been some changes in the Board of Trustees this year with Liz Ashmole stepping down as vice chair but remaining on the board. Rev. Roger Sturrock has taken on the vice chair role. Also retiring from the Board was the Very Reverend Bill Hewitt to coincide with his retirement from his job as Presbytery Clerk. His position has been taken by new Presbytery Clerk George Cowie. John Mackenzie has had to retire through poor health and his place has been filled by Rev. Louis Reddick whom we welcome. We thank John for his work on our behalf and wish him a speedy recovery and good health to enjoy his retirement.

Looking forward, the LHM team of staff and volunteers are in good heart and ready to face the challenges of 2018.

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, 2017 was another encouraging year. A fall in legacy income from £52,219 to £4,167 was offset by increased mainstream donations from Individuals and Trusts. We are pleased to report a surplus of £128,077 (2016 = £86,159) before exceptional legacy income and refurbishment costs. After recognising legacy income and refurbishment costs our surplus for the year is £18,887 (2016 = 94,968).

This surplus and previous gains will allow us to complete our planned refurbishment programme in 2018 and rectify the major deficiencies identified in our last quinquennial survey (repairs exceeding £120k).

Overheads were again lower than planned, mainly due to a saving on salary costs, but most items of expenditure returned better than anticipated results.

Our Saturday opening experiment has been successful and this has been made permanent, subject to funding being available. Donations were received to allow us to remain open on Sundays during the period of the Night Shelter (1st December 2017 till 31st March 2018).

There will always be financial challenges in running an operation of this size. However, because of our Individual and Trust donors, we leave 2017 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 £120,000 in the Designated Accounts, our free reserves are £450,726 approximately 15 months estimated operating costs.

The higher than normal reserves arise from large legacy income received in 2015 and consideration is being given to several projects which will be to the benefit of our Service Users.

Legacy Income

We are grateful, and blessed, to receive legacy income. Because of the nature of these gifts, we endeavor 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 organization, 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:



Ewen Mackie

Date 1st March 2018

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF LODGING HOUSE MISSION FOR THE YEAR ENDED 31 DECEMBER 2017 7

I report on the accounts of the charity for the year ended 31 December 2017, which are set out on pages 8 to 16.

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 Regulations

have not been met, or

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



Jenny Simpson BSc (Hons) FCA DChA

Wylie & Bisset LLP

Chartered Accountants

168 Bath Street

Glasgow

G2 4TP

Date: 16 March 2018

The Lodging House Mission
Statement of Financial Activities
(Including an income and expenditure account)
For the year ended 31 December 2017

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	Notes	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £
Income and Endowments from;							
Donations and grants	2	316,489	64,150	380,639	285,196	46,862	332,058
Charitable Activities		0	2,765	2,765	6,110	4,090	10,200
Other trading activities		19,161	0	19,161	19,543	0	19,543
Investments	3	3,901	0	3,901	4,498	0	4,498
Other incoming resources		2,461	0	2,461	0	0	0
Total		342,012	66,915	408,927	315,347	50,952	366,299
Legacies		4,167	0	4,167	52,219		52,219
		346,179	66,915	413,094	367,566	50,952	418,518
Expenditure on;							
Raising funds							
Raising donations and legacies	4	20,170	0	20,170	33,016	0	33,016
Charitable activities	5	329,834	44,203	374,037	231,739	58,795	290,534
Total		350,004	44,203	394,207	264,755	58,795	323,550
Net income / (expenditure)		(3,825)	22,712	18,887	102,811	(7,843)	94,968
Funds reconciliation							
Total funds brought forward	14, 15	574,551	41,607	616,158	471,740	49,450	521,190
Total funds carried forward	14, 15	570,726	64,319	635,045	574,551	41,607	616,158

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	£	2017 £	2016 £
Fixed Assets	11		6,214	581
Net Current Assets				
Debtors	12	28,327		23,291
Cash in Bank and on Hand		612,669		612,971
		<u>640,996</u>		<u>636,262</u>
Less: Creditors: amounts falling within one year	13	<u>12,165</u>	628,831	20,685
				<u>615,577</u>
NET ASSETS			<u>635,045</u>	<u>616,158</u>
Represented by:-				
Unrestricted Funds	15			
Designated Funds		120,000		231,000
General Funds		<u>450,726</u>		<u>343,551</u>
			570,726	574,551
Restricted Funds	14		64,319	41,607
TOTAL FUNDS			<u>635,045</u>	<u>616,158</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.

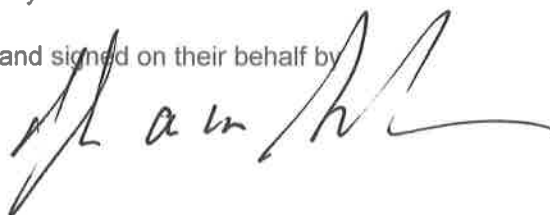
For the year ended 31 December 2017 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

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 1st March 2018 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.

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 14 and 15.

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.

NOTES TO THE ACCOUNTS – YEAR TO 31ST DECEMBER 2017

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 2017**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 £13,709 of contributions to the pension plan operated by Scottish Widows on behalf of the employees (2016: £13,594).

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.

LODGING HOUSE MISSION

(A Company Limited by Guarantee)

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Notes to the Accounts - Year to 31st December 2017

	Unrestricted Revenue £	Restricted Revenue £	2017 Total £	2016 Total £	
2 Voluntary Income					
Donations					
Individual Churches	65,791	0	65,791	49,395	
Individuals and Meal Vouchers	105,700	14,275	119,975	118,324	
Trusts and Organisations	144,998	49,875	194,873	164,339	
	<u>316,489</u>	<u>64,150</u>	<u>380,639</u>	<u>332,058</u>	
3 Investment Income					
Bank and Other Interest	3,901	0	3,901	4,498	
	<u>3,901</u>	<u>0</u>	<u>3,901</u>	<u>4,498</u>	
4 Raising Donations and Legacies					
	Direct costs £	Support costs £			
Fundraising Costs	439	14,788	15,227	15,500	
Fundraising events	4,943	0	4,943	17,516	
	<u>5,382</u>	<u>14,788</u>	<u>20,170</u>	<u>33,016</u>	
5 Charitable Activity Expenditure					
Staff costs	160,758	17,214	177,972	161,206	
Property costs	0	36,983	36,983	43,602	
Administration	0	6,274	6,274	4,643	
Provisions & Catering	18,410	0	18,410	16,572	
Education & Activities	8,602	0	8,602	9,129	
Governance	3,832	8,607	12,439	11,972	
	<u>191,602</u>	<u>69,078</u>	<u>260,680</u>	<u>247,124</u>	
Church Refurbishment	113,357	0	113,357	43,410	
	<u>304,959</u>	<u>69,078</u>	<u>374,037</u>	<u>290,534</u>	
6 Governance Costs					
Staff costs	0	8,607	8,607	8,071	
Ind. Examiners' Remuneration	1,152	0	1,152	1,010	
Miscellaneous	2,680	0	2,680	2,891	
	<u>3,832</u>	<u>8,607</u>	<u>12,439</u>	<u>11,972</u>	
7 Support Costs					
	Fundraising	Charitable	Governance	Total	
Staff costs	2,869	17,214	8,607	28,690	Time
Property costs	7,558	36,983	0	44,541	Space
Administration	4,361	6,274	0	10,635	Usage
	<u>14,788</u>	<u>60,471</u>	<u>8,607</u>	<u>83,866</u>	

LODGING HOUSE MISSION

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(A Company Limited by Guarantee)

Notes to the Accounts - Year to 31st December

	2017	2016
	Total	Total
	£	£
8 Net income for the year		
The surplus is stated after charging:		
Independent Examiners fee	1,152	1,110
Depreciation	<u>1,677</u>	<u>12,161</u>
9 Staff Costs and Numbers		
Salaries	161,558	143,896
Social security costs	10,187	8,915
Other pension costs	13,709	13,594
Training and miscellaneous	<u>3,994</u>	<u>5,563</u>
	<u>189,448</u>	<u>171,968</u>

No employee received more than £60,000 per annum (2016: Nil)

The average number of employees during the year was 7 7

10 Directors

No Director received any remuneration or travelling expenses (2016: None).

In 2017, building services were contracted with Prime Build, to the value of £67,955 (2016 = nil).

Our Chairman has an interest in this company. All contracts were at arms length.

Directors may have made donations anonymously to the charity. No records are available for such donations
Directors may have waived expenses incurred on behalf of the charity. No records are available for such expenses.

11 Tangible Fixed Assets

	Minibus	Fixtures	Total
	£	£	£
Cost			
At 1st January 2017	20,410	62,560	82,970
Additions during year	0	7,310	7,310
Disposals during year	0	1,755	1,755
At 31st December 2017	<u>20,410</u>	<u>68,115</u>	<u>88,525</u>
Depreciation			
At 1st January 2017	20,410	61,979	82,389
Disposals during year	0	1,755	1,755
Charge for year	0	1,677	1,677
At 31st December 2017	<u>20,410</u>	<u>61,901</u>	<u>82,311</u>
Net book value			
At 31st December 2017	<u>0</u>	<u>6,214</u>	<u>6,214</u>
<i>At 31st December 2016</i>	<i>0</i>	<i>581</i>	<i>581</i>

The net book value at 31st December 2017 represents assets used for:-

Direct charitable purposes	0	6,214	6,214
Administration purposes	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>6,214</u>	<u>6,214</u>

LODGING HOUSE MISSION

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(A Company Limited by Guarantee)

NOTES TO THE ACCOUNTS - YEAR TO 31ST DECEMBER

	2017 Total £	2016 Total £
12 Debtors		
Prepayments	8,622	7,783
Accrued income	19,705	15,508
	<u>28,327</u>	<u>23,291</u>
13 Creditors: Amounts falling due within one year		
Creditors	224	2,201
Other taxes and social security costs	6,760	4,746
Accruals	5,181	13,738
	<u>12,165</u>	<u>20,685</u>

14 Restricted Funds

At 31st December 2016	Movement in Funds				Balance at 31-Dec-16 £
	Balance at 01-Jan-16 £	Incoming Resources £	Expenditure £	Transfers £	
External Railings	1,505	0	0	0	1,505
Contributions to					
Prov of hot meals	0	10,563	10,563	0	0
Salaries	0	31,775	31,775	0	0
Maintenance	0	0	0	0	0
Educ & Activities	7,843	0	7,843	0	0
Property Expenses	40,102	8,614	8,614	0	40,102
	<u>49,450</u>	<u>50,952</u>	<u>58,795</u>	<u>0</u>	<u>41,607</u>
Church Refurbishment Fund	0	0	0	0	0
	<u>49,450</u>	<u>50,952</u>	<u>58,795</u>	<u>0</u>	<u>41,607</u>

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

The External Railings Fund was created by a donation towards the cost of installing external railings part of which was spent in 2013.

The Provision of Hot Meals Fund represents income received from donations and canteen receipts towards providing hot meals for service users.

The Salaries Fund represents donations received towards the salary costs of a part-time Education & Development Worker.

The Educ & Activities Fund represents a provision to employ an education worker

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 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 Maintenance Fund represents the cost of sundry equipment for a training course

15 Unrestricted Funds

At 31st December 2016	Movement in Funds				Balance at 31-Dec-16
	Balance at 01-Jan-16 £	Incoming Resources £	Expenditure £	Transfers £	
General charitable funds	281,740	314,566	252,755	0	343,551
Designated funds	190,000	53,000	12,000	0	231,000
	<u>471,740</u>	<u>367,566</u>	<u>264,755</u>	<u>0</u>	<u>574,551</u>

Unrestricted Funds

At 31st December 2017	Movement in Funds				Balance at 31-Dec-17
	Balance at 01-Jan-17 £	Incoming Resources £	Expenditure £	Transfers £	
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>

The designated funds comprise

	Est. spend
Provision to meet the estimated cost of outstanding 60,000 maintenance, per external survey.	2018
35,000 Replacement of 11 year old mini bus	2018
25,000 Employment of Education and Development Officer	2018

120,000

16 Analysis of Net Assets between Funds

At 31st December 2016	Tangible Fixed Assets £	Debtors £	Cash at bank and in hand £	Current Liabilities	Total £
Restricted funds	0	0	41,607	0	41,607
Unrestricted funds	581	23,291	571,364	20,685	574,551
	<u>581</u>	<u>23,291</u>	<u>612,971</u>	<u>20,685</u>	<u>616,158</u>

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

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