

**GLASGOW THE CARING CITY**  
**REPORT**  
**AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30 JUNE 2016**  
**CHARITY NUMBER : SC029090**  
**COMPANY NUMBER : SC324923**

**GLASGOW THE CARING CITY**

**INDEX TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2016**

---

	<b>Page</b>
Information	1
Directors' report	2
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8

**GLASGOW THE CARING CITY**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**FOR THE YEAR ENDED 30 JUNE 2016**

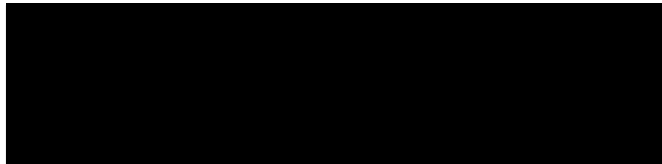
---

**Charity Name:** Glasgow the Caring City

**Charity Registration:** SC029090

**Company registration:** SC324923

**Directors:**



**Company Secretary:**



**Bankers:**

The Royal Bank of Scotland  
Glasgow Sauchiehall Street Branch  
23 Sauchiehall Street  
Glasgow  
G2 3AD

**Administrative and  
registered office:**

Cathcart Old Parish Church  
119 Carmunnock Road  
Glasgow  
G44 5UW

**Accountants:**

KAL Accountants  
Chartered Certified Accountants  
3 Baird Gardens  
Blantyre  
G72 0WT

**Independent Examiner:**



27 Fitzroy Grove  
East Kilbride  
G74 5PQ

# GLASGOW THE CARING CITY

## DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2016

---

The Directors present their report and the financial statements of the charity for the accounting period ended 30 June 2016.

### Directors

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Directors. The Directors serving during this period are detailed on page 1.

### *STRUCTURE, GOVERNANCE, FINANCE AND MANAGEMENT*

#### Objectives and Structure

The objectives of the Charity are defined in the Deed of Declaration of Trust and are as follows: -

- Relief of poverty
- Advancement of education.
- Advancement of health.
- Advancement of human rights
- Advancement of environmental protection or improvement
- Relief of those in need through age, ill health or disability.

The Charity is structured to meet its objectives by responding primarily with gifts in kind. The Charity has no desire to hold significant cash reserves and is structured in a way to ensure fiscal costs are minimal and seek grants to cover necessary expenditure.

The small surplus for the year is shown on page 6, created in the main from fulfilling its commitments with no legacy or guaranteed income. As reported in previous years the Charity perpetually struggles to meet costs. There is no desire to accumulate cash reserves but the Directors appreciate the need for stability and prudence. We will continue to monitor and review expenditure with a view to ensuring that financial affairs are conducted in a prudent and effective manner. All restricted funds received in the year were spent as directed and required.

#### Achievements and future developments

The Charity continues to work at home and abroad on its projects. The international support effort is subject to its own full report that is available on request.

It is with a terrible sense of sadness that we lost our Life President, [REDACTED] One of the original Founders, and President of the Islamic Centre and Central Mosque of Glasgow. A man of great vision and compassion and believed in a multi faith Scotland built upon respect for all. In the first weeks of the Caring City he came on board and the work of the charity was his great passion, it was all he believed in, caring for the child in crisis. He will be greatly missed.

Our Charity continues to deliver exceptional results from the hard work and endeavour of our volunteers and workers. Finance is a perpetual struggle but despite this the Charity continues to achieve these tangible, meaningful results in its work.

Over a number of years the largest consignees of gifts in kind have been African countries and we strive to support development projects as a primary overseas goal. However emergency relief will always be something we respond to. In this respect we were able to respond to the developing Refugee crisis on Europe's borders and for the year reported this accounted for the largest part of our international relief work. We remain hugely grateful to our partner organisations who make the achievements that are realised possible. The police, fire service, Soap Works and Optical Express among our biggest supporters. As reported last year [REDACTED] has taken SoapAid forward and increased the volumes, humanitarian profile and partnership extensively.

# GLASGOW THE CARING CITY

## DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2016

---

The charity has responded to many disasters over its lifetime, and we will continue to do so. The long term relief programs are our strategy. The disaster effort gets more publicity. Both are critical.

While our overseas work is reliant on enthusiastic volunteers and contributors to whom we are hugely grateful, it would not be possible without the professional stewardship of our manager, [REDACTED]. His experience and expertise is truly exceptional.

We continue our recycling initiatives and we are hugely appreciative of the support of [REDACTED] for use of the warehouse free of charge, and Al and then Nathan's textiles recyclers with their donations becoming a solid base in pursuing financial sustainability for the Charity. We have added to that with partnerships in furniture recycling for which we receive a stipend. In that project we are pleased to contribute to community work and learning and that was all facilitated by Voluntary Action Fund. Our thanks again go to Learn Direct for their support in the trainee and back to work schemes, providing invaluable training and support to the benefit of all involved.

Our website, [www.glasgowthecaringcity.com](http://www.glasgowthecaringcity.com), gives an overview of the Charity. Our facebook page gives more real time updates and we would encourage anyone who wants a flavour of what we do to peruse the facebook page, scrolling back now to years of contributions and up to the very current. The projects we have are all aimed at making real achievements while all having to self fund themselves. [www.facebook.com/CARINGCITY](http://www.facebook.com/CARINGCITY)

Prior to the refugee crisis a relatively stable period in terms of global disasters such as tsunamis and earthquakes allowed our work at home in Glasgow and Scotland to flourish. The 'Conga' round Hampden Park was an exceptionally well received event with the children and teachers of the schools who took part. Diversity, social inclusion, health, citizenship all encompassed in a fun event and we will develop this initiative. The Scottish Government have been supportive of our work with children with grants that are very much appreciated. Foundation Scotland made a vital contribution too and we must also make special mention of Glasgow Schools and education departments as well as Shabir Beg and the Scottish Ahlul Bayt Society's diversity work, the SFA for their valued help and the Church of Scotland for their significant contributions to the Charity.

Volunteers are the lifeblood of Glasgow the Caring City. As a charity, we could not afford the skills we have within our volunteer community; the medical staff, the engineers, the drivers, the packers, the loaders and every other skill that comes along with our crew. They are appreciated beyond words.

### **Risk management**

The Directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to the major risks, while recognising this as a significant ongoing challenge.

### **Reserves policy**

The General fund represents the unrestricted funds arising from past operating results. It also represents the free reserves. The Directors have examined the requirement to maintain free reserves and concluded that the most appropriate level is between 3 and 4 months of unrestricted operational expenditure. This approximates to between £8,990 and £11,986. At 30 June 2016 the General fund balance was just £2,416. Funding is a perennial issue for the Charity. The current balance of the general reserve is inadequate to meet the needs of the Charity, however it will be continually monitored with a view to maintaining the minimum level required. It must also be borne in mind that the Charity is partly reactionary to international and national emergencies and donation and income can fluctuate substantially year to year. Running costs in terms of overheads and fixed costs are always kept as low as possible.

**GLASGOW THE CARING CITY**

**DIRECTORS' REPORT**

**FOR THE YEAR ENDED 30 JUNE 2016**

---

*STATEMENT OF DIRECTORS' RESPONSIBILITIES*

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors 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 Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

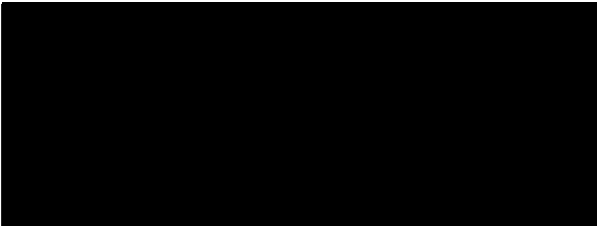
The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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.

In so far as the Directors are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware, and
- the Directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.



**Dated:** 27/3/17

**GLASGOW THE CARING CITY**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

**FOR THE YEAR ENDED 30 JUNE 2016**

---

I report on the accounts of the Trust for the period ended 30 June 2016, which are set out on pages 1 to 10.

**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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that an audit is not required for this year under Regulation 10(1) (a) to (c) of the Accounts Regulations (Charity Accounts (Scotland) Regulations 2006) and that an independent examination is needed.

It is my responsibility to:

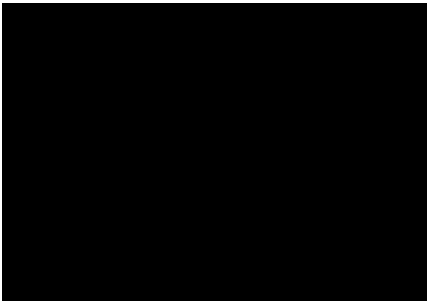
- review whether proper accounting records adequate for the purposes of the charity have been kept;
- examine the accounts and review whether they are in agreement with the accounting records; and
- to state whether the accounts comply with the terms of the Charity Accounts (Scotland) Regulations 2006 and the body's founding deed.
- state whether particular matters have come to our attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the requirements of the Charity 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 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 we do not express an audit opinion in the view given by the accounts.

**Independent examiner's statement**

According to the best of my knowledge and belief and in accordance with the information and explanations given to us, the balance sheet and income and expenditure account and notes thereon have been properly prepared from the accounting records, are in agreement therewith and comply with the terms of the Charity Accounts (Scotland) Regulations 2006 and the body's founding deed. No matter has come to our attention that gives us reasonable cause to believe that in any material respect the requirements to keep accounting records and prepare accounts in accordance with the 2005 Act and 2006 Accounts Regulations have not been met and there are no matters that would require additional disclosure or attention in gaining a proper understanding of the accounts.



Date: 28/3/17

**GLASGOW THE CARING CITY**

**INCOME AND EXPENDITURE ACCOUNT**

**INCORPORATING THE STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 30 JUNE 2016**

	Notes	General Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
<b>Incoming Resources</b>					
Donations and legacies		-	21,000	21,000	10,085
Activities in furtherance of the charity's objects:					
Appeals	2	38,755	-	38,755	32,224
Activities for generating funds:					
Fundraising initiatives	3	-	-	-	-
Investment income					
Bank interest		-	-	-	-
Sundry income		-	-	-	-
<b>Total incoming resources</b>		<b>38,755</b>	<b>21,000</b>	<b>59,755</b>	<b>42,309</b>
Cost of generating funds		-	-	-	-
<b>Net incoming resources available for charitable application</b>		<b>38,755</b>	<b>21,000</b>	<b>59,755</b>	<b>42,309</b>
<b>Charitable expenditure</b>					
Costs of activities in furtherance of charitable objectives:					
Project expenditure	4	26,721	21,000	47,721	35,048
Management and administration	5	9,237	-	9,237	12,193
<b>Total charitable expenditure</b>		<b>35,958</b>	<b>21,000</b>	<b>56,958</b>	<b>47,241</b>
<b>Total resources expended</b>		<b>35,958</b>	<b>21,000</b>	<b>56,958</b>	<b>47,241</b>
<b>Net Incoming/(Outgoing) Resources</b>		<b>2,797</b>	<b>-</b>	<b>2,797</b>	<b>(4,932)</b>
<b>b/f</b>		<b>(381)</b>	<b>-</b>	<b>(381)</b>	<b>4,551</b>
<b>Fund balances at 30 June 2016</b>		<b>2,416</b>	<b>-</b>	<b>2,416</b>	<b>(381)</b>

The accompanying accounting policies and notes form an integral part of these financial statements



**GLASGOW THE CARING CITY**

**BALANCE SHEET**

**AS AT 30 JUNE 2016**

	Notes	2016		2015
		£	£	£
<b>CURRENT ASSETS:</b>				
Prepayments		-	-	-
Cash at bank and in hand		<u>2,416</u>		<u>(381)</u>
		2,416		(381)
<b>CREDITORS: Amounts falling due within one year</b>				
	6	<u>-</u>		<u>-</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			2,416	(381)
<b>NET ASSETS</b>			<u>2,416</u>	<u>(381)</u>
<b>FUNDS</b>				
General funds	7		2,416	(381)
Restricted funds	8		-	-
			<u>2,416</u>	<u>(381)</u>

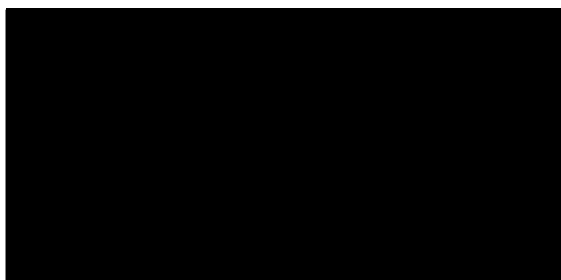
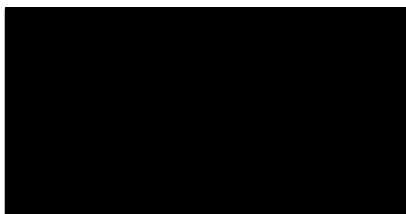
For the year ending 30 June 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Directors on...27/3/17..... and signed on their behalf by:



The accompanying policies and notes form an integral part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards. The accounts have been prepared to conform to the Charities Accounts (Scotland) Regulations 2006, the recommendations of the Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2007) and the Financial Reporting Standard for Small Entities (effective April 2008). The principal accounting policies are set out below.

**Income**

Donations and collections are included in the year in which they are receivable, which is when the charity becomes entitled to the resource. Interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

**Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

**Fund Accounting**

The nature and purpose of each fund are explained in note 8.

**2. APPEALS**

	2016 £	2015 £
General requested donations	38,755	32,224
	<u>38,755</u>	<u>32,224</u>

**3 FUNDRAISING INITIATIVES**

	2016 £	2015 £
No particular fundraising activity in the year, although donations were actively requested from partners	<u>-</u>	<u>-</u>

**GLASGOW THE CARING CITY**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2016**

**4. PROJECT EXPENDITURE**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Emergency and development relief projects	17,022	5,224
Education and home projects	9,699	19,739
	<u>26,721</u>	<u>24,963</u>

The international work carried out by the Charity is included under the generic heading 'Emergency relief projects'. The work done on projects in Scotland focuses citizenship and education as well as poverty relief. Restricted funds are separately identified in note 8 to the accounts while the trustees' report gives a fuller explanation of the work carried out.

**5. MANAGEMENT AND ADMINISTRATION**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Insurance	2,179	3,296
Heat, light and water	2,495	4,683
Computer costs	87	507
Phone and internet	604	496
Postage and stationery	538	647
Travel and accommodation	2,693	1,811
Repairs	-	-
Bank charges	641	519
	<u>9,237</u>	<u>11,959</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	-	-
Credit card	-	-
	<u>-</u>	<u>-</u>

**GLASGOW THE CARING CITY**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2016**

**7. FUNDS**

	<b>General funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>
At 1 July 2015	(381)	-	(381)
Income for the year	38,755	21,000	59,755
Expenditure for year	(35,958)	(21,000)	(56,958)
	<u>2,416</u>	<u>-</u>	<u>2,416</u>
At 30 June 2016	<u>2,416</u>	<u>-</u>	<u>2,416</u>

**8. RESTRICTED FUNDS**

		<b>Brought Forward</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Carry Forward £</b>
Refugee Crisis	( a )	-	19,000	(19,000)	-
Foundation Scotland	( b )	-	2,000	(2,000)	-
		<u>-</u>	<u>21,000</u>	<u>(21,000)</u>	<u>-</u>
		<u>-</u>	<u>21,000</u>	<u>(21,000)</u>	<u>-</u>

(a) During the year several donations came in to fund our refugee relief effort. These funds were specifically applied to the aid effort. This included Scottish Government funds.

**(b) Foundation Scotland**

The charity outlined its aims and objectives and was given a grant to fund the ongoing work as demonstrated. All costs were matched to the principals and ethos of the grant.

Importantly, while some projects of the Charity are not technically restricted spending is directed as best fit with donors thoughts where this is indicated and we were delighted to receive every single donation nomatter the size.