

SISCO

Charity No. SC050084

Trustees' Report and Unaudited Accounts

31 March 2021

SISCO

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Trustees Annual Report

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. SC050084

Registered Office

272 Bath Street
Glasgow
G2 4JR

Trustees

The following Trustees served during the year:

Dougie MacMillan	Appointed 20 April 2020
Natalie Logan MacLean	Appointed 20 April 2020 – Resigned 13 May 2020
Mark Lawson	Appointed 20 April 2020 – Resigned 20 August 2020
Gerald Neil	Appointed 13 May 2020
Julie Creed	Appointed 27 May 2020
Laura Sutherland	Appointed 18 June 2020
Anthony Morrow	Appointed 8 January 2021
Samuel Marriott-Dowding	Appointed 8 January 2021

Accountants

GN Accounting Services Ltd
272 Bath Street
Glasgow
G2 4JR

OBJECTIVES AND ACTIVITIES

The principal purpose of the charity in the year under review was to promote the relief of those in need by reason of having experience of prison and addiction.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was registered on 20 April 2020 as SISCO (Sustainable Interventions Supporting Change Outside). The charity became active on 20 April 2020.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the 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 (FRS102).

The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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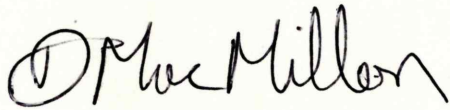
Trustees Annual Report

Signed on behalf of the board

Dougie MacMillan

Trustee

6 December 2021

A handwritten signature in black ink, appearing to read "D MacMillan". The signature is written in a cursive style with a large, looped initial "D".

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Independent Examiners Report

Independent Examiner's Report to the trustees of SISCO

I report on the SISCO (SCO50084) for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, and the related notes.

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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply.

As examiner it is my responsibility to:

- examine the accounts under s.44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005;
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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

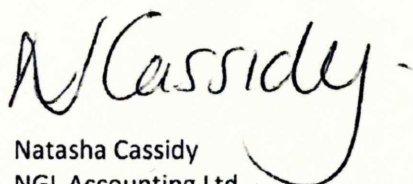
In connection with my examination, no matter has come to my attention:

(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
- to prepare accounts which accord with the accounting records, comply with Regulation 9 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.



Natasha Cassidy
NGL Accounting Ltd
37 Rosyth Road
Morris Park
Glasgow
G5 0YD

3 December 2021

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Statement of Financial Activities

for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Restricted 2021 £	Total funds 2021 £
Income and endowments from:				
Donations	3	13,896	-	13,896
Grants	4	17,475	25,000	42,475
Total		31,371	25,000	56,371
Expenditure on:				
Charitable activities	6	19,064	15,750	34,814
Total		19,064	15,750	34,814
Net gains on investments		-	-	-
Net income		12,307	9,250	21,557
Transfers between funds		-	-	-
Net income before other gains/(losses)		12,307	9,250	21,557
Other gains and losses				
Net movement in funds		12,307	9,250	21,557
Reconciliation of funds:				
Total funds brought forward		-	-	-
Total funds carried forward		12,307	9,250	21,557

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Summary Income and Expenditure Account
for the year ended 31 March 2021

	2021
	£
Income	56,371
Interest and investment income	-
Gross income for the year	<u>56,371</u>
Expenditure	34,814
Total expenditure for the year	<u>34,814</u>
Net income before tax for the year	<u>21,557</u>
Net income for the year	<u>21,557</u>

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Balance Sheet

for the year ended 31 March 2021

Charity No.	SC050084	Notes	2021 £
Fixed assets			
Tangible assets			-
Current assets			
Cash at bank and in hand			21,557
			<u>21,557</u>
Creditors: Amount falling due within one year			-
Net current assets			<u>21,557</u>
Total assets less current liabilities			<u>21,557</u>
Net assets excluding pension asset or liability			<u>21,557</u>
Total net assets			<u><u>21,557</u></u>
The funds of the charity			
Restricted funds	4		9,250
Unrestricted funds	4		
General funds			12,307
			<u>21,557</u>
Reserves			
Total funds			<u><u>21,557</u></u>

The trustees have prepared the accounts in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act.

Approved by the board on 6 December 2021

And signed on its behalf by:

Dougie MacMillan
Trustee
6 December 2021



SISCO**Notes to the Account****1 Accounting policies****Basis of preparation**

The financial statements have been prepared in accordance with receipts and Payments Accounts under section 44 of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand,

2 Charitable status

The Charity is a Scottish Charitable Incorporated Organisation (SCIO), governed by a constitution.

3 Income from Donations

	Unrestricted	Restricted	Total
	£	£	£
Donations	<u>13,896</u>		<u>13,896</u>
	<u>13,896</u>		<u>13,896</u>

4 Income from Grants

	Unrestricted	Restricted	Total
	£	£	£
From Predecessor	17,475		17,475
Robertson Trust	-	15,000	15,000
Big Lottery Fund	-	<u>10,000</u>	<u>10,000</u>
	<u>17,475</u>	<u>25,000</u>	<u>42,475</u>

5 Funds note

	Income	Expenditure	At 31 March 2021
Unrestricted Funds	<u>31,371</u>	<u>19,064</u>	<u>12,307</u>
	<u>31,371</u>	<u>19,064</u>	<u>12,307</u>
Restricted Funds			
Robertson Trust	15,000	15,000	-
Big Lottery Fund	<u>10,000</u>	<u>750</u>	<u>9,250</u>
	<u>25,000</u>	<u>15,750</u>	<u>9,250</u>
Total Funds	<u>56,371</u>	<u>34,814</u>	<u>21,557</u>

SISCO**Notes to the Account****6 Other Expenditure**

	Unrestricted	Restricted	Total
	£	£	£
Employee costs	7,412	15,750	23,162
Motor and travel costs	4,571		4,571
Office costs	1,339		1,339
Café	1,167		1,167
Volunteers	1,342		1,342
Clients	1,477		1,477
Insurance	749		749
Telephones	461		461
Heat & Light	140		140
General Expenses	406		406
	<u>19,064</u>	<u>15,750</u>	<u>34,814</u>

7 Staff costs

Salaries and wages	7,412	15,750	23,162
	<u>7,412</u>	<u>15,750</u>	<u>23,162</u>

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Notes to the Account

Detailed Statement of Financial Activities

	Unrestricted 2021 £	Restricted 2021 £	Total 2020 £
Income and endowments from:			
<u>Donations and legacies</u>			
Donations	13,896	-	13,896
	<u>13,896</u>	<u>-</u>	<u>13,896</u>
<u>Charitable activities</u>			
From Predecessor	17,475	-	17,475
	<u>17,475</u>	<u>-</u>	<u>17,475</u>
<u>Grants</u>			
Robertson Trust	-	15,000	15,000
Big Lottery Fund		10,000	10,000
		<u>25,000</u>	<u>25,000</u>
Total income and endowments	31,371	25,000	56,371
Expenditure on:			
<u>Employee costs</u>			
Salaries/wages	7,412	15,750	23,162
Staff welfare	-	-	-
	<u>7,412</u>	<u>15,750</u>	<u>23,162</u>
<u>Motor and travel costs</u>			
Travel	4,571	-	4,571
	<u>4,571</u>	<u>-</u>	<u>4,571</u>
<u>Premises costs</u>			
Office Costs	1,339	-	1,339
Insurances	749	-	749
	<u>2,088</u>	<u>-</u>	<u>2,088</u>
<u>General administrative costs.</u>			
Volunteers	1,342	-	1,342
Cafe	1,167	-	1,167
Clients	1,477	-	1,477
Telephones	461	-	461
Heat & Light	140	-	140
Sundry expenses	406	-	406
	<u>4,993</u>	<u>-</u>	<u>4,993</u>
Total expenditure	<u>19,064</u>	<u>15,750</u>	<u>34,814</u>
Net income	<u>12,307</u>	<u>9,250</u>	<u>21,557</u>
Net movement in funds	<u>12,307</u>	<u>9,250</u>	<u>21,557</u>
Reconciliation of funds:			
Total funds brought forward	-	-	-
Total funds carried forward	<u>12,307</u>	<u>9,250</u>	<u>21,557</u>