

Charity Registration No. SC046683 (Scotland)

Company Registration No. SC536028 (Scotland)

FIFE CENTRE FOR EQUALITIES
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

FIFE CENTRE FOR EQUALITIES

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FIFE CENTRE FOR EQUALITIES

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

The trustees present their report and financial statements for the year ended 31 March 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objects of the charity are:

- i. The advancement of citizenship or community development by raising awareness and understanding amongst all communities and community groups in Fife of equality and diversity;
- ii. The promotion of equality and diversity through provision of access to appropriate information, assistance and training to communities and community groups in support of fair and inclusive community development.

Achievements and performance

2019 to 2020 was the Year 2 of our three-year service level agreement (SLA) with Fife Council to deliver the following:

- Commission a yearly study to ensure 'hard up' communities are not being disadvantaged further because of their characteristics in relation to anti-poverty measures.
- Collate, analyse and disseminate data on the protected characteristics to inform service providers of any disparities and highlight any emerging issues.
- Ensure the needs of older people (irrespective of protected characteristics) are better understood and acted on by key services.
- Increase awareness of and enable communities to access support for reporting hate incidents to Fife Council and other partners.
- Provide training, guidance and support to private, public and third sector organisations to help improve their employment and service delivery practices.
- Ensure individuals belonging to the protected characteristics have the confidence in engaging with council services, and services are meeting their needs and priorities.
- Use What Works Scotland Evidence Review on "Hard to reach' or 'easy to ignore'? – Promoting equality in community engagement" to improve council services' understanding of the needs of the protected characteristics communities in Fife and to support services to engage with these communities.

Below are the key highlights of our achievements we made in fulfilling our SLA from 1 April 2019 to 31 March 2020:

- The Let's Leave No One Behind report, a research on Poverty and Protected Characteristics conducted in partnership with Fife Council, was launched on 25 November 2019. 17 organisations took part in the survey; 23 participants attended focus groups and 4 personal stories were added to the final report. 27 participants attended the report launch and 170 accessed the report on FCE's website.

FIFE CENTRE FOR EQUALITIES

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

- Our Equality in Fife, statistical report on protected characteristics, was updated in July 2019. The report was also accompanied by individual facts on different protected characteristics. The report and individual factsheets were accessed by 583 online users.
- We prepared 4 specialist briefings accompanied by lunchtime workshops on the following topics:
 - Legal definitions of Gypsies and Travellers as an Ethnic Group under the Equality Act 2010
 - Equality in Fife: Main themes
 - Equal Opportunities Monitoring and Census 2021
 - Paygaps, Lifegaps and Inequality
- Under the project Different Paths, a collection of life stories, we had in-depth interviews with 17 people aged 55+, to improve our understanding of the different experiences of moving through life for people with protected characteristics.
- The Different Paths participants also spoke to audiences in our thematic events:
 - Invisible Barriers
 - My Journey Through School
 - Transport in Fife
 - Why I Chose My Career Path
- To raise awareness about Hate Incidents/Crime, we delivered 12 information sessions involving 124 participants. 13 incidents were reported to us during this reporting period.
- To support Fife organisations to improve their employment and service delivery practices, we designed and delivered 12 training sessions covering the following topics, a total of 178 people attended our training:
 - Inclusive Communication
 - Engaging the 'Easy to Ignore' Communities
 - Embracing Differences Conference
 - Understanding Gender Identity
 - Overcoming Unconscious Bias
 - Understanding Diversity
 - Understanding Gender Identity and Sexual Orientation
 - Understanding Human Trafficking and Modern Slavery
 - Mainstreaming Equality
- FCE's Equality Pathfinders Scheme is becoming one of our most popular programme. This is local recognition capacity building scheme to help employers to demonstrate their commitments to equality and inclusion. 18 organisations in Fife have registered with the scheme. During this financial year, we were awarded funding from Workplace Equality Fund to work with Sky Dunfermline to improve the uptake of employment by minority ethnic communities

FIFE CENTRE FOR EQUALITIES

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

- To support people in employment and other settings, we ran 12 information sessions about the Equality Act 2010. From 1 April 2019 to 31 March 2020, we received 224 enquiries. We were delighted that we were able to support a disabled woman to win her discrimination case.
- As well as launching a good practice guidance on Embracing Differences, we created a number of initiatives to assist organisations and services to engage with the 'easy to ignore' communities:
 - Equality Collective – bringing people of different protected characteristics together to discuss on key public policies. The Collective has 310 members; and four events were held in this financial year (Women and Hate Crime, T with Trans, Spotting Signs of Human Trafficking, and Transport in Fife).
 - Fife Women and Inclusion in Politics – an initiative to enable disabled, minority ethnic, transgender and other marginalised women to be more active in their community.
 - EU Settlement Scheme Partnership – FCE was responsible for designing the promotional material to encourage EU citizens to apply for the EU Settlement Scheme. The leaflet and webpage were translated into six languages. 738 people accessed the website and our EU Settlement Scheme Partnership social media posts reached 23,049 people. We also designed five different posters to reinforce the message of 'Protecting Your Rights and Protect Your Personnel'.
 - Young People and Safe Space – a guidance on setting up 'shared space'.
 - Fair Saturday International Ceilidh – a partnership with the Centre for Minorities Research at the University of St Andrews to celebrate St Andrews day on the principles of social inclusion, fairness and sharing. 60 people attended the ceilidh.
- Effective communication is key to the success of our organisation. Hence it is important for us to highlight the reach of our communications:
 - 1435 subscribers for Equalities Monthly.
 - 7116 visitors of FCE's website; creating 14,079 page views.
 - 164 requests for assistance; 75 for information sharing and 89 for advice and guidance.
 - 35 people signed up to receive our communications via text.
 - The @FCE_Team Twitter account reached 116,700 people this year.
 - The average reach of each of our Facebook posts was 203 people.

Links to Reports / Papers to support SLA Components

- Let's Leave No One Behind Report. <https://centreforequalities.org.uk/wp-content/uploads/2019/11/Lets-leave-no-one-behind-Nov-2019-report-FINAL.pdf>
- Equality in Fife Statistical Report. <https://centreforequalities.org.uk/fife-equality-statistics/>
- Equality Factsheets
 - Age: <https://centreforequalities.org.uk/equality-in-fife-age-interesting-facts/>
 - Disability: <https://centreforequalities.org.uk/equality-in-fife-disability-interesting-facts/>
 - Gender Reassignment and Sexual Orientation: <https://centreforequalities.org.uk/equality-in-fife-gender-reassignment-and-sexual-orientation-interesting-facts/>

FIFE CENTRE FOR EQUALITIES

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Marriage, Civil Partnership, Pregnancy and Maternity: <https://centreforequalities.org.uk/equality-in-fife-marriage-and-civil-partnership-and-pregnancy-and-maternity-interesting-facts/>

Race, Religion and Belief: <https://centreforequalities.org.uk/equality-in-fife-race-and-religion-interesting-facts/>

Sex: <https://centreforequalities.org.uk/equality-in-fife-sex-interesting-facts/>

- Legal definitions of Gypsies and Travellers as an Ethnic Group under the Equality Act 2010. <https://centreforequalities.org.uk/wp-content/uploads/2020/02/Equality-Briefing-Legal-definitions-of-Gypsies-and-Travellers-as-Ethnic-Group-under-the-Equality-Act-2010.pdf>
- Equality in Fife: Main themes. <https://centreforequalities.org.uk/wp-content/uploads/2020/02/FCE-Briefing-Equality-in-Fife-JUL19.pdf>
- Equal Opportunities Monitoring and Census 2021. <https://centreforequalities.org.uk/wp-content/uploads/2020/02/FCE-Briefing-EO-Mon-Census-2021.pdf>
- Paygaps, Lifegaps and Inequality. <https://centreforequalities.org.uk/wp-content/uploads/2020/02/FCE-Briefing-Paygaps-Lifegaps-and-Equality-OCT19-v3.pdf>
- Description of Different Paths. <https://centreforequalities.org.uk/different-paths/>
- Engagement Evaluation Report. <https://centreforequalities.org.uk/wp-content/uploads/2020/02/Engagement-Evaluation-Report-Jan20.pdf>
- Community Concerns and Enquiries Evaluation Report. <https://centreforequalities.org.uk/wp-content/uploads/2020/02/Community-Concerns-and-Enquiries-Evaluation-Report-JAN20.pdf>
- Training Evaluation Report. <https://centreforequalities.org.uk/wp-content/uploads/2020/02/Training-Evaluation-Report-2019-to-2020-JAN20.pdf>
- Diversity Week 2019 Evaluation Report. <https://centreforequalities.org.uk/wp-content/uploads/2020/02/Diversity-Week-2019-Evaluation-Report.pdf>
- Equality Pathfinders Evaluation Report. <https://centreforequalities.org.uk/wp-content/uploads/2020/02/Equality-Pathfinders-Evaluation-Report-JAN20.pdf>
- Communications Evaluation Report. <https://centreforequalities.org.uk/wp-content/uploads/2020/02/Communications-Evaluation-Report-2019-20-JAN20.pdf>
- Embracing Differences. <https://centreforequalities.org.uk/wp-content/uploads/2019/09/Embracing-Differences-Guidance-190827-FINAL.pdf>
- Fair Saturday International Ceilidh. <https://centreforequalities.org.uk/2019/11/11/fair-saturday-international-ceilidh/>
- Fife EU Partnership Referral Page. www.centreforequalities.org.uk/EUreferral
- Fife EU Partnership Leaflets. <https://centreforequalities.org.uk/euleaflet/>
- Fife EU Partnership Posters. <https://centreforequalities.org.uk/fife-eu-settlement-partnership-posters/>

FCE has a core team of 5 paid employees. Over the past financial year, FCE provided placement opportunities to 2 volunteers, 1 student of University of St Andrews School of Medicine and 1 student of University of Dundee.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

FIFE CENTRE FOR EQUALITIES

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Plans for future years

Opportunities for All

- Follow up issues raised in 'Let's Leave No One Behind' and develop an action plan to implement the recommendations in partnership with relevant service providers and equality groups.
- Review current equality data and information and identify one priority issue for each protected characteristic for further targeted work in conjunction with service providers and other equality groups.
- Following on from the Different Paths survey, provide a summary of key findings and achievements with participants and work with services and relevant equality groups to ensure that the needs of older people are better understood and addressed.

Thriving Places

- Continue to raise awareness of hate incidents and ensure that people are supported to report hate incidents / hate crime using a variety of methods.

Inclusive Growth and Jobs

- Continue to work with organisations through the Equality Pathfinders project and develop a business model to generate an income stream.

Community Led Services

- By engaging with individuals from protected characteristics, identify patterns and emerging issues which can be shared with, and addressed by, Council and other public services.
- FCE will use What Works Scotland Evidence Review on "Hard to reach' or 'easy to ignore'? – Promoting equality in community engagement" to improve council services' understanding of the needs of the protected characteristics communities in Fife and to support services to engage with these communities.

Achievements and performance

Financial review

The results for the year are set out on page 11. The Directors consider the state of affairs of the charity to be satisfactory.

Principal funding sources

The charity's principal funding comes from Fife Council in the form of a recurring grant to deliver the core services and ad-hoc grants to deliver specific projects.

Reserves/Investment policy

The aim of the Directors is to establish a level of reserves to provide for business continuity in the future. Funds are kept in bank deposits. The Directors, in planning for future expenditure, have set a target to maintain reserves at a minimum of £100,188 which they believe is sufficient to meet any costs associated with closing operations.

Structure, governance and management

Fife Centre for Equalities is a Scottish company, limited by guarantee, incorporated on 20 May 2016 and is a registered Scottish charity. The company received charitable status on 6 July 2016. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

FIFE CENTRE FOR EQUALITIES

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A Barker	
Mrs L Ryan	
Mr S Akbar	
Miss K Friel	(Resigned 24 July 2019)
Mr D Davies	(Resigned 24 July 2019)
Ms F Campbell	(Resigned 23 September 2019)
Mr D Law	(Resigned 10 September 2019)
Mr S Piercy	
Mr J Low	(Appointed 10 September 2019)
Mr J Docherty	(Appointed 10 September 2019)
Mrs K Freeman	(Appointed 10 September 2019)
Mr G Sealy	(Appointed 10 March 2020)

Trustees are made aware of the practical work of the charity. The trustees receive guidance and training to allow them to carry out their role.

The Trustees are responsible for the overall governance of the charity and receive regular reports from the Management Team.

Trustees are made aware of the practical work of the charity. The trustees receive guidance and training to allow them to carry out their role.

Risk management

The organisation has an established risk management procedure and risk matrix document which is maintained and reviewed by Directors at least four times each year. It covers health and safety, premises, IT systems, reputation, governance and compliance as well as financial risks to the charity.

Disclosure of information to auditor

To the knowledge and belief of each Director at the time the report is approved:

- So far as each Director is aware, there is no relevant information of which the company's auditor is unaware, and
- Each Director has taken all the steps that he/she ought to have taken as a Director in order to make himself/herself aware of any relevant audit information, and to establish that the company's auditor is aware of the information.

FIFE CENTRE FOR EQUALITIES

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Statement of trustees responsibilities

The trustees, who are also the directors of Fife Centre for Equalities for the purpose of company law, are responsible for preparing the Trustees 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Auditor

Thomson Cooper were re-appointed as the Charity's auditors during the year and have expressed their willingness to continue in that capacity. A resolution proposing that Thomson Cooper be reappointed as auditors will be put at the Annual General Meeting

Recognition and thanks

The Directors would like to express their thanks to those who have worked with us during the year. We'd particularly like to thank the volunteers and third sector organisations that work tirelessly to improve our communities and the opportunities for the people of Fife.

We would also like to thank our funders and strategic partners for their continued support.

The Directors are particularly appreciative of the hard work and commitment of our staff, placements and volunteers who have made all our achievements possible

The trustees report was approved by the Board of Trustees.



Mrs L Ryan

Trustee

Dated: 4 December 2020

FIFE CENTRE FOR EQUALITIES

INDEPENDENT AUDITOR'S REPORT TO FIFE CENTRE FOR EQUALITIES UNDER SECTION 449 OF THE COMPANIES ACT 2006

Opinion

We have audited the financial statements of Fife Centre for Equalities (the 'charity') for the year ended 31 March 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

FIFE CENTRE FOR EQUALITIES

INDEPENDENT AUDITOR'S REPORT TO FIFE CENTRE FOR EQUALITIES (CONTINUED)

UNDER SECTION 449 OF THE COMPANIES ACT 2006

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Board's Annual Report for the financial year for which the financial statement are prepared is consistent with the financial statements; and
- the boards Annual Report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for the audit.

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

FIFE CENTRE FOR EQUALITIES

INDEPENDENT AUDITOR'S REPORT TO FIFE CENTRE FOR EQUALITIES (CONTINUED)

UNDER SECTION 449 OF THE COMPANIES ACT 2006

Auditor's responsibilities for the audit of the financial statements

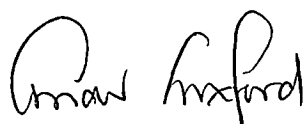
We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Croxford (Senior Statutory Auditor)

**For and on behalf of Thomson Cooper, Statutory Auditor
Dunfermline**

7 December 2020

Thomson Cooper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006

FIFE CENTRE FOR EQUALITIES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

Current financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
Income from:					
Donations and legacies	2	171,511	24,428	195,939	177,886
Charitable activities	3	3,048	-	3,048	900
Investments	4	148	-	148	59
Total income		174,707	24,428	199,135	178,845
Expenditure on:					
Charitable activities	5	157,719	24,214	181,933	152,325
Net incoming resources before transfers		16,988	214	17,202	26,520
Gross transfers between funds		(1,104)	1,104	-	-
Net income for the year/ Net movement in funds		15,884	1,318	17,202	26,520
Fund balances at 1 April 2019		144,208	3,398	147,606	121,086
Fund balances at 31 March 2020		160,092	4,716	164,808	147,606

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FIFE CENTRE FOR EQUALITIES

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2020

Prior financial year	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
<u>Income from:</u>				
Donations and legacies	2	170,804	7,082	177,886
Charitable activities	3	900	-	900
Investments	4	59	-	59
Total income		171,763	7,082	178,845
<u>Expenditure on:</u>				
Charitable activities	5	143,557	8,768	152,325
Net incoming resources before transfers		28,206	(1,686)	26,520
Gross transfers between funds		(81)	81	-
Net income for the year/ Net movement in funds		28,125	(1,605)	26,520
Fund balances at 1 April 2018		116,083	5,003	121,086
Fund balances at 31 March 2019		144,208	3,398	147,606

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FIFE CENTRE FOR EQUALITIES

BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	10		3,044		4,371
Current assets					
Debtors	11	2,134		489	
Cash at bank and in hand		165,850		149,781	
		<u>167,984</u>		<u>150,270</u>	
Creditors: amounts falling due within one year	12	(6,220)		(7,035)	
Net current assets			161,764		143,235
Total assets less current liabilities			<u>164,808</u>		<u>147,606</u>
Income funds					
Restricted funds	13		4,716		3,398
Unrestricted funds			160,092		144,208
			<u>164,808</u>		<u>147,606</u>

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

The financial statements were approved by the Trustees on 4 December 2020

Lee Ryan

Mrs L Ryan
Trustee

Company Registration No. SC536028

FIFE CENTRE FOR EQUALITIES

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash generated from operations	18		18,055		29,954
Investing activities					
Purchase of tangible fixed assets		(2,134)		(2,494)	
Interest received		148		59	
Net cash used in investing activities			(1,986)		(2,435)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			16,069		27,519
Cash and cash equivalents at beginning of year			149,781		122,262
Cash and cash equivalents at end of year			165,850		149,781

FIFE CENTRE FOR EQUALITIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

Charity information

Fife Centre for Equalities is a private company limited by guarantee incorporated in Scotland. The registered office is New Volunteer House, 16 East Fergus Place, Kirkcaldy, KY1 1XT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. The trustees are aware of the potential impact of Covid-19 on the organisation and are actively taking all steps to mitigate any impact the virus may have. The trustees have considered a period of 12 months from the date of approval of the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FIFE CENTRE FOR EQUALITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

1.5 Resources expended

Overheads and salaries are allocated to funds in accordance with the understandings with local and central government authorities and with other funders and where possible directly to charitable or administrative expenses. When this has not been possible, an estimate based on staff time has been made of the proportion to be charged to each activity. Support costs are those costs incurred directly in support of the objects of the charity and are charged within the appropriate overhead, together with direct charitable expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Straight Line
Computers	33.33% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

FIFE CENTRE FOR EQUALITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

Where material, the cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Grants Receivable	171,511	24,428	195,939	170,804	7,082	177,886
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

3 Charitable activities

	2020	2019
	£	£
Other income	3,048	900
	<u> </u>	<u> </u>

FIFE CENTRE FOR EQUALITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

4 Investments

	2020 £	2019 £
Interest receivable	148	59

5 Charitable activities

	Promotion of awareness and equality 2020 £	Promotion of awareness and equality 2019 £
Staff costs	129,070	121,794
Depreciation and impairment	3,115	3,251
Travel costs	2,365	848
Training costs	518	5,383
Accommodation	1,915	3,276
Property costs	7,772	8,060
Telephone	697	-
Payroll	136	311
Equipment costs	-	745
Insurance	1,090	1,075
Room hire	158	223
ICT Support	1,013	966
Sundry Expenses	2,909	800
Event costs	4,793	1,655
Printing and stationery	5,704	-
	<u>161,255</u>	<u>148,387</u>
Share of support costs (see note 6)	17,918	1,284
Share of governance costs (see note 6)	2,760	2,654
	<u>181,933</u>	<u>152,325</u>
Analysis by fund		
Unrestricted funds	157,719	143,557
Restricted funds	24,214	8,768
	<u>181,933</u>	<u>152,325</u>

FIFE CENTRE FOR EQUALITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

6 Support costs

	Support costs £	Governance costs £	2020 £	Basis of allocation
Staff costs	14,341	-	14,341	10% of Total
Depreciation	346	-	346	10% of Total
Event costs	745	-	745	10% of Total
Stationery and printing	634	-	634	10% of Total
Telephone	77	-	77	10% of Total
Travel	263	-	263	10% of Total
Training	58	-	58	10% of Total
Property costs	864	-	864	10% of Total
Payroll	15	-	15	10% of Total
Insurance	121	-	121	10% of Total
Room hire	18	-	18	10% of Total
ICT Support	113	-	113	10% of Total
Sundry	323	-	323	10% of Total
Audit fees	-	2,760	2,760	Governance
	<u>17,918</u>	<u>2,760</u>	<u>20,678</u>	
Analysed between				
Charitable activities	<u>17,918</u>	<u>2,760</u>	<u>20,678</u>	

For the year ended 31 March 2019

	Support costs £	Governance costs £	2019 £	Basis of allocation
Stationery and printing	712	-	712	Direct
Telephone	572	-	572	Direct
Audit fees	-	2,654	2,654	Governance
	<u>1,284</u>	<u>2,654</u>	<u>3,938</u>	
Analysed between				
Charitable activities	<u>1,284</u>	<u>2,654</u>	<u>3,938</u>	

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table above for the basis of apportionment and the analysis of support and governance costs.

During the year it was decided to allocate 10% of total costs to support costs.

FIFE CENTRE FOR EQUALITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Charitable staff	5	5

Employment costs

	2020 £	2019 £
Wages and salaries	128,133	109,334
Social security costs	8,060	6,382
Other pension costs	7,218	6,078
	<u>143,411</u>	<u>121,794</u>

No employee received emoluments above £60,000.

The key management personnel of the charity comprise the directors. The total employee benefits of the key management personnel of the charity were £nil.

9 Taxation

The company has been granted exemption from tax under sections 466 to 493 of the Corporation Tax Act 2010.

FIFE CENTRE FOR EQUALITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

10 Tangible fixed assets	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 April 2019	9,745	6,100	15,845
Additions	827	1,307	2,134
At 31 March 2020	<u>10,572</u>	<u>7,407</u>	<u>17,979</u>
Depreciation and impairment			
At 1 April 2019	7,339	4,135	11,474
Depreciation charged in the year	2,109	1,352	3,461
At 31 March 2020	<u>9,448</u>	<u>5,487</u>	<u>14,935</u>
Carrying amount			
At 31 March 2020	<u>1,124</u>	<u>1,920</u>	<u>3,044</u>
At 31 March 2019	<u>2,406</u>	<u>1,965</u>	<u>4,371</u>
11 Debtors		2020	2019
Amounts falling due within one year:		£	£
Trade debtors		1,678	39
Prepayments and accrued income		456	450
		<u>2,134</u>	<u>489</u>
12 Creditors: amounts falling due within one year		2020	2019
		£	£
Other taxation and social security		2,521	2,343
Trade creditors		939	1,553
Accruals and deferred income		2,760	3,139
		<u>6,220</u>	<u>7,035</u>

FIFE CENTRE FOR EQUALITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Bemis	312	1,015	(1,156)	-	171
Centenary Grant - Women In Politics	3,086	-	(1,035)	-	2,051
EU Settlement	-	9,364	(10,468)	1,104	-
Workplace Equality Fund	-	14,049	(11,555)	-	2,494
	<u>3,398</u>	<u>24,428</u>	<u>(24,214)</u>	<u>1,104</u>	<u>4,716</u>

For the year ended 31 March 2019

	Movement in funds				
	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2019 £
West Fife	5,003	-	(5,084)	81	-
Bemis	-	800	(488)	-	312
SCVO	-	1,282	(1,282)	-	-
Centenary Grant - Women In Politics	-	5,000	(1,914)	-	3,086
	<u>5,003</u>	<u>7,082</u>	<u>(8,768)</u>	<u>81</u>	<u>3,398</u>

FIFE CENTRE FOR EQUALITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

13 Restricted funds

(Continued)

West Fife

Funding by West Fife partnership to be distributed to local projects.

The Bemis Fund

Funding for a one off event in St Andrews to celebrate BEMIS Scotland's Winter Festivals and Fair Saturday.

SCVO

Funding to hire an assistant through Community Jobs with the aim of providing supported employment to long term unemployed people.

EU Settlement (FMF)

A joint application with Fife Migrants Forum to advertise about the EU Settlement Scheme and supporting individuals with their applications in Fife.

Women In Politics

A project aimed to enable disabled, minority ethnic and transgender women to be more active in the community.

Workplace Equality Fund

Funding to enable work with Sky (Dunfermline) to better understand barriers to employment and put measures in place to address the low uptake of their job openings with minority ethnic residents in the areas surrounding Dunfermline and within community distance in Fife.

14 General funds

	Movement in funds				Balance at 31 March 2020
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
General Funds	144,208	174,707	(157,719)	(1,104)	160,092

For the year ended 31 March 2019

	Movement in funds				Balance at 31 March 2019
	Balance at 1 April 2018	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
General Funds	116,083	171,763	(143,557)	(81)	144,208

FIFE CENTRE FOR EQUALITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

15 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 March are represented by:						
Tangible assets	2,020	1,024	3,044	4,371	-	4,371
Current assets/ (liabilities)	158,072	3,692	161,764	139,837	3,398	143,235
	<u>160,092</u>	<u>4,716</u>	<u>164,808</u>	<u>144,208</u>	<u>3,398</u>	<u>147,606</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

17 Cash generated from operations

	2020 £	2019 £
Surplus for the year	17,202	26,520
Adjustments for:		
Investment income recognised in statement of financial activities	(148)	(59)
Depreciation and impairment of tangible fixed assets	3,461	3,251
Movements in working capital:		
(Increase) in debtors	(1,645)	(55)
(Decrease)/increase in creditors	(815)	297
Cash generated from operations	<u>18,055</u>	<u>29,954</u>

18 Analysis of changes in net funds

The charity had no debt during the year.