

COMPANY REGISTRATION NUMBER SC096374

**DUNDEE SURVIVAL GROUP CHARITABLE
COMPANY LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
31 MARCH 2016**

Charity Number SCO12468

FOURM LIMITED

Chartered Accountants & Statutory Auditor

Stannergate House
41 Dundee Road West
Broughty Ferry
Dundee
DD5 1NB

**DUNDEE SURVIVAL GROUP CHARITABLE COMPANY LIMITED
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

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**DUNDEE SURVIVAL GROUP CHARITABLE COMPANY LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES AND PROFESSIONAL ADVISERS**

Registered charity name	Dundee Survival Group Charitable Company Limited
Charity number	SCO12468
Company registration number	SC096374
	100 Foundry Lane Dundee DD4 6AY
Registered office	100 Foundry Lane Dundee DD4 6AY
Trustees	Alan Calder-McNicol Ian Dobson Ken Lynn Alan Maich John McAulay Andrew Saum Angela Wilson
Auditor	FourM Limited Chartered Accountants & Statutory Auditor Stannergate House 41 Dundee Road West Broughty Ferry Dundee DD5 1NB
Bankers	The Royal Bank of Scotland PLC 3 High Street Dundee DD1 9LY

DUNDEE SURVIVAL GROUP CHARITABLE COMPANY LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2016

The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2016.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of trustees and professional advisers on page 1 of the financial statements.

THE TRUSTEES

The Trustees who served the charity during the period were as follows:

Alan Calder-McNicol
Ian Dobson
Ken Lynn
Alan Maich
Elizabeth Martin
John McAulay
Alan Calder-McNicol
Audrey Mitchell
Andrew Saum
Angela Wilson

Ian Dobson was appointed as a trustee on 19 October 2015.

Angela Wilson was appointed as a trustee on 14 December 2016.

Ken Lynn was appointed as a trustee on 14 December 2016.

Audrey Mitchell retired as a trustee on 2 September 2015.

Elizabeth Martin retired as a trustee on 8 December 2015.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum and Articles of Association.

The charity's objective and principal activity continues to be that of providing accommodation and services to meet the physical, social and psychological needs of homeless clients.

The charity has a Chief Executive, an Operations Manager, and an Administrator. The remaining staff are directly involved with the charity's clients.

INVESTMENT POLICY

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the Trustees see fit.

OBJECTIVES AND ACTIVITIES

The charity is organised so that the Trustees meet regularly to oversee the financial situation of the charity and to manage its affairs.

PRINCIPAL FUNDING SOURCES

The charity receives the majority of its funding via grant income from Dundee City Council.

DUNDEE SURVIVAL GROUP CHARITABLE COMPANY LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

ACHIEVEMENTS AND PERFORMANCE

Dundee Survival Group (DSG) is a registered charity, regulated by the Scottish Care Inspectorate and Scottish Social Services Council (SSSC) registered Housing Support Provider, has been supporting homeless people since 1982. Our philosophy is everyone has a right to a home, a job, be treated with dignity, respect and have hope for the future.

The best action for pursuing our aims is to be a committed group that understands the needs of homeless people in our community. We achieve our aim in providing temporary supported accommodation at the time of greatest need. Consequently we believe we have a positive social impact for people facing homelessness.

We empower service users to enable them to sustain their own tenancy by providing trained staff to support service users during their journey from homelessness to their own accommodation. We do this by using the Outcome Star, a clear model of change that visually engages the service user and the keyworker in working collaboratively to create tailored action plans. The 'star' highlights the domain where service users require support and assistance from staff or external agencies. Often the process changes the service users' attitudes and aspirations and gives the confidence needed for tenancy sustainment.

The charity is committed to maintaining the high standards it has achieved during the year in continuing to provide accommodation, general counselling, advice on aspects of the service users' needs and staff training to meet that need. It will continue to liaise with other organisations to maintain its ability to maximise the services it provides.

Dundee Survival Group has had a challenging year with significant staff changes, brought on by the retirement of the Executive Director and appointment of a new Chief Executive early in 2016. Five other staff have also moved on bringing in the opportunity to undertake an Organisation Restructure, formulated and implemented to modernise the organisation. Without additional grant funding and a history of deficit budgets the Board of Directors have prioritised the need to reduce operational costs through efficiency savings. This has been balanced against essential long term investment in the organisations infrastructure.

The organisation has latterly undergone significant internal changes to ensure we are prepared for external changes in the Housing and Social Care landscape. Our modernisation agenda is aimed to improve our performance to meet the needs of our current and future service users with greater outcome focus. Through investment in our staff with improved terms and conditions and IT tools, we hope to better meet ever increasing regulation and ensure the organisations sustainability.

Our website development is a shining example of the good progress with we have made, our window to the world, the heart of which is our service user involvement. There are still many challenges ahead of us, we have made the necessary investment in people and target our resources to continue to do what we are good at and do more for less, helping the most vulnerable homeless people in our community. This has been a difficult year for the organisation but the Board of Directors have seen progress made and are looking forward to a settled period of consolidation over the next year.

DUNDEE SURVIVAL GROUP CHARITABLE COMPANY LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

FINANCIAL REVIEW

The Income and Expenditure Account shows a net expenditure for the year of £92,277 with total reserves standing at £335,727.

The Trustees previously designated £380,000 of the reserves as a Building Fund to meet the costs the charity had to bear in respect of the second building. Following the completion of the new building in 2012, the costs borne by the charity and paid to Hillcrest Housing Association have been capitalised as Tenant's improvements. The depreciation of these assets will be allocated to the Building fund over the term of the lease.

PLANS FOR FUTURE PERIODS

A new Chief Executive Officer (CEO) was appointed on 27 January 2016 and a staffing structure review has been carried out to ensure DSG uses its resources more efficiently and management and supervision structures are correct for the future.

RESERVES POLICY

The trustees have established a policy whereby the charity's unrestricted general funds, which are reserves not designated for a specific future purpose or invested in tangible fixed assets, should represent, as a minimum, an amount equivalent to around 3 months of operating costs, plus a provision for redundancy and severance costs. This amount has been estimated at £200,000, with funds held amounting to £140,346.

The aim is to build funds gradually to cover year on year inflation leading to the depreciation of the valuation of the fund, the necessary rise in the redundancy element due to pay increases, rises in the tenure values and also the potential reduction in income due to changes to the regulations made by the Government. There is also the need to prepare for unforeseen or emergency expenditure. The Trustees' view is that the value of the fund need not exceed £350,000.

Since Dundee City Council has indicated it will give 3 months' notice of cessation of funding, the Trustees' view is that the reserves at the current level would allow the operation of the current activities of the charity in the event of a significant drop in funding for a period of at least 6 months, an appropriate timescale to allow alternative funding to be found or a decision to be taken to terminate the charity's activities.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity, and are satisfied that systems are in place to manage any exposure to major risks.

RECRUITMENT & APPOINTMENT OF NEW TRUSTEES

Trustees of the charity review the skills and composition of the board of Trustees from time to time. Where new or replacement skills are required, a list of potential candidates is drawn up and initial approaches are made. Interested candidates are required to submit a curriculum vitae for consideration by the Trustees, who will then select the most suitable candidate.

DUNDEE SURVIVAL GROUP CHARITABLE COMPANY LIMITED COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

INDUCTION AND TRAINING OF TRUSTEES

New Trustees receive a comprehensive induction pack which includes details of the activities of the charity together with information about their legal responsibilities and information relating to the financial and procedural matters of the charity.

ORGANISATIONAL STRUCTURE AND MANAGEMENT

The main strategic decisions are carried out by the charity Trustees with the routine day to day business decisions delegated to the CEO, Shirish Patel.

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Registered office:
100 Foundry Lane
Dundee
DD4 6AY

Signed on behalf of the Trustees


ALAN MAICH
Chairman

22 December 2016

DUNDEE SURVIVAL GROUP CHARITABLE COMPANY LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' RESPONSIBILITIES STATEMENT
YEAR ENDED 31 MARCH 2016

The Trustees (who are also the directors of Dundee Survival Group Charitable Company Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity 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 judgements and accounting estimates that are reasonable and prudent; 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 are sufficient to show and explain the charity's transactions and 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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

**DUNDEE SURVIVAL GROUP CHARITABLE COMPANY LIMITED
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND
MEMBERS OF DUNDEE SURVIVAL GROUP CHARITABLE COMPANY
LIMITED**

YEAR ENDED 31 MARCH 2016

We have audited the financial statements of Dundee Survival Group Charitable Company Limited for the year ended 31 March 2016 on pages 9 to 17. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charity's trustees and members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 auditor's 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.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors, including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out in the related note to the financial statements.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**DUNDEE SURVIVAL GROUP CHARITABLE COMPANY LIMITED
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND
MEMBERS OF DUNDEE SURVIVAL GROUP CHARITABLE COMPANY
LIMITED (continued)**

YEAR ENDED 31 MARCH 2016

OPINION ON FINANCIAL STATEMENTS

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 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charity has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report.



KAREN HENDERSON MCIBS BA(HONS)
CA (Senior Statutory Auditor)
For and on behalf of
FOURM LIMITED
Chartered Accountants
& Statutory Auditor

Stannergate House
41 Dundee Road West
Broughty Ferry
Dundee
DD5 1NB

22 December 2016

FourM Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**DUNDEE SURVIVAL GROUP CHARITABLE COMPANY LIMITED
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 31 MARCH 2016

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
INCOME AND ENDOWMENTS					
Donations and legacies	2	21,851	—	21,851	29,170
Investment income	3	282	—	282	326
Other income	4	549,407	—	549,407	539,122
TOTAL INCOME		<u>571,540</u>	<u>—</u>	<u>571,540</u>	<u>568,618</u>
EXPENDITURE					
Expenditure on charitable activities	5/6	(663,584)	(233)	(663,817)	(646,056)
TOTAL EXPENDITURE		<u>(663,584)</u>	<u>(233)</u>	<u>(663,817)</u>	<u>(646,056)</u>
NET EXPENDITURE AND NET MOVEMENT IN FUNDS FOR THE YEAR					
	7	(92,044)	(233)	(92,277)	(77,438)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>425,567</u>	<u>2,437</u>	<u>428,004</u>	<u>505,441</u>
TOTAL FUNDS CARRIED FORWARD		<u>333,523</u>	<u>2,204</u>	<u>335,727</u>	<u>428,003</u>

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

All of the above amounts relate to continuing activities.

The notes on pages 11 to 17 form part of these financial statements.

**DUNDEE SURVIVAL GROUP CHARITABLE COMPANY LIMITED
COMPANY LIMITED BY GUARANTEE**

BALANCE SHEET

31 MARCH 2016

	Note	2016 £	2015 £
FIXED ASSETS			
Tangible assets	9	160,538	177,441
CURRENT ASSETS			
Debtors	10	19,645	9,779
Cash at bank and in hand		208,314	278,543
		<u>227,959</u>	<u>288,322</u>
CREDITORS: Amounts falling due within one year	11	<u>(52,770)</u>	<u>(37,759)</u>
NET CURRENT ASSETS		175,189	250,563
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>335,727</u>	<u>428,004</u>
NET ASSETS		<u>335,727</u>	<u>428,004</u>
FUNDS OF THE CHARITY			
Restricted income funds	13	2,204	2,437
Unrestricted income funds	14	333,523	425,567
TOTAL CHARITY FUNDS		<u>335,727</u>	<u>428,004</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These financial statements were approved by the members of the committee and authorised for issue on the 22 December 2016 and are signed on their behalf by:

ALAN MAICH
Trustee



Company Registration Number: SC096374

The notes on pages 11 to 17 form part of these financial statements.

DUNDEE SURVIVAL GROUP CHARITABLE COMPANY LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) (SORP 2015).

Going Concern

The Trustees confirm that, after making appropriate enquiries, there is a reasonable expectation that the charity has adequate resources to continue in existence for the foreseeable future. For this reason, the charity continues to adopt the going concern basis in preparing these financial statements.

Charitable trading activities

Income from charitable trading activities is included in the period in which the charity is entitled to receipt. The charity is not registered for VAT.

Donations

Donations are included in incoming resources when receivable, which is when the charity becomes entitled to the resource.

Grants

Grants and other income received towards the charity's fixed assets are credited to the balance sheet, thereafter being released to the income and expenditure account at the same rate as the depreciation on the assets to which the grants relate.

Grants received which contribute to the revenue expenditure are credited to the income and expenditure account in the year to which they relate.

Income and expenditure

All income and expenditure is accounted for using the accruals basis.

Fixed assets

All fixed assets are initially recorded at cost.

DUNDEE SURVIVAL GROUP CHARITABLE COMPANY LIMITED COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES (continued)

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	- 20% per annum, reducing balance
Fixtures & Fittings	- 20% per annum, reducing balance
Motor Vehicles	- 25% per annum, reducing balance
Tenants Improvements	- 10% per annum, straight line

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pension costs

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Donations			
Donations	4,351	—	4,351
Grants receivable			
Dundee City Council	17,500	—	17,500
	<u>21,851</u>	<u>—</u>	<u>21,851</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £
Donations			
Donations	8,337	3,333	11,670
Grants receivable			
Dundee City Council	17,500	—	17,500
	<u>25,837</u>	<u>3,333</u>	<u>29,170</u>

DUNDEE SURVIVAL GROUP CHARITABLE COMPANY LIMITED
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

3. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2016	Unrestricted Funds	Total Funds 2015
	£	£	£	£
Bank interest receivable	282	282	326	326

4. OTHER INCOME

	Unrestricted Funds	Total Funds 2016	Unrestricted Funds	Total Funds 2015
	£	£	£	£
Supporting People and Housing Benefit	515,664	515,664	507,889	507,889
Other income	135	135	962	962
Service charges	33,608	33,608	30,271	30,271
	<u>549,407</u>	<u>549,407</u>	<u>539,122</u>	<u>539,122</u>

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2016
	£	£	£
Operation of homeless unit	659,236	233	659,468
Support costs	4,348	—	4,348
	<u>663,584</u>	<u>233</u>	<u>663,817</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2015
	£	£	£
Operation of homeless unit	637,313	896	638,209
Support costs	7,847	—	7,847
	<u>645,160</u>	<u>896</u>	<u>646,056</u>

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Total Funds 2016	Total Funds 2015
	£	£	£
Salaries	389,136	389,136	359,796
Building costs	223,290	223,290	232,090
Other costs	47,042	47,042	46,323
Accountancy fees	329	329	1,466
Audit fees	4,020	4,020	3,881
Legal & professional fees	—	—	2,500
Unrestricted funds	<u>663,817</u>	<u>663,817</u>	<u>646,056</u>

DUNDEE SURVIVAL GROUP CHARITABLE COMPANY LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2016

7. NET OUTGOING RESOURCES FOR THE YEAR

This is stated after charging:

	2016	2015
	£	£
Staff pension contributions	12,959	18,905
Depreciation	39,848	35,269
Auditors' remuneration:		
- audit of the financial statements	4,020	3,881
- other fees (see below)	329	1,464
	<u>329</u>	<u>1,464</u>

Auditor's fees

The fees charged by the auditor can be further analysed under the following headings for services rendered:

	2016	2015
	£	£
Accountancy	329	1,464
	<u>329</u>	<u>1,464</u>

8. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2016	2015
	£	£
Wages and salaries	354,333	322,752
Social security costs	21,844	18,139
Pension costs	12,959	18,905
	<u>389,136</u>	<u>359,796</u>

Particulars of employees:

The average number of employees during the year, was as follows:

	2016	2015
	No.	No.
Number of administrative staff	25	24
	<u>25</u>	<u>24</u>

No employee received remuneration of more than £60,000 during the year (2015 - Nil).

DUNDEE SURVIVAL GROUP CHARITABLE COMPANY LIMITED
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

9. TANGIBLE FIXED ASSETS

	Equipment	Fixtures &	Motor	Tenants	
	£	Fittings	Vehicles	Improvements	Total
		£	£	£	£
COST					
At 1 April 2015	30,310	61,493	21,500	337,745	451,048
Additions	22,945	—	—	—	22,945
At 31 March 2016	<u>53,255</u>	<u>61,493</u>	<u>21,500</u>	<u>337,745</u>	<u>473,993</u>
DEPRECIATION					
At 1 April 2015	25,619	59,973	20,533	167,482	273,607
Charge for the year	5,527	304	242	33,775	39,848
At 31 March 2016	<u>31,146</u>	<u>60,277</u>	<u>20,775</u>	<u>201,257</u>	<u>313,455</u>
NET BOOK VALUE					
At 31 March 2016	<u>22,109</u>	<u>1,216</u>	<u>725</u>	<u>136,488</u>	<u>160,538</u>
At 31 March 2015	<u>4,691</u>	<u>1,520</u>	<u>967</u>	<u>170,263</u>	<u>177,441</u>

10. DEBTORS

	2016	2015
	£	£
Trade debtors	12,194	3,010
Prepayments	7,451	6,769
	<u>19,645</u>	<u>9,779</u>

11. CREDITORS: Amounts falling due within one year

	2016	2015
	£	£
Trade creditors	24,132	4,909
PAYE and social security	7,944	4,263
Other creditors	20,694	28,587
	<u>52,770</u>	<u>37,759</u>

DUNDEE SURVIVAL GROUP CHARITABLE COMPANY LIMITED
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

12. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2016 the charity had annual commitments under non-cancellable operating leases as set out below.

	Land and buildings	
	2016	2015
	£	£
Operating leases which expire:		
After more than 5 years	<u>136,488</u>	<u>130,200</u>

13. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2015	Expenditure	Balance at 31 Mar 2016
	£	£	£
Restricted Funds - Engagement Project	<u>2,437</u>	<u>(233)</u>	<u>2,204</u>

14. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2015	Income	Expenditure	Balance at 31 Mar 2016
	£	£	£	£
Building fund	212,518	—	(33,775)	178,743
Staff development fund	628	—	—	628
Engagement project	13,807	—	—	13,807
General funds	198,614	571,540	(629,809)	140,345
	<u>425,567</u>	<u>571,540</u>	<u>(663,584)</u>	<u>333,523</u>

DUNDEE SURVIVAL GROUP CHARITABLE COMPANY LIMITED COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

Building fund

As part of its ongoing commitment to provide accommodation and support services to its clients, the charity had previously identified that its premises were not big enough and a new facility was built alongside the existing building.

The new building opened in 2012 and is used as a transition for clients to move to a more independent living facility.

The charity paid for certain costs of internal fixtures & fittings within the new, second homeless unit building, from a designated 'Building Fund' set aside within unrestricted funds. As the building is leased from Hillcrest Housing Association, the costs paid by the charity have been capitalised as Tenants Improvements and are being amortised against this fund over the term of the lease.

Staff development fund

The Trustees have recognised that in order for the charity to meet its objectives, that key members of staff should receive training to allow them to achieve the qualifications recognised by the Care Commission and the Scottish Social Services Council. Accordingly, a designated fund was established within unrestricted funds and these training costs are charged to this fund.

Engagement Project Fund

As part of its ongoing commitment to provide comfortable accommodation and support to its clients, the charity has set aside designated fund within unrestricted funds to provide comfort and engage the clients. This fund has been earmarked for expenditure that will make the service users life easier and get them involved in social activities. The money designated to this fund will pay for bedding and soft furnishing, as well as service user participation in activities such as art classes and day trips away.

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Total £
Restricted Income Funds:			
	—	2,204	2,204
Unrestricted Income Funds:			
Designated Funds	136,488	56,689	193,177
General Funds	24,050	116,296	140,346
	<u>160,538</u>	<u>172,985</u>	<u>333,523</u>
Total Funds	<u>160,538</u>	<u>175,189</u>	<u>335,727</u>

16. APB ETHICAL STANDARDS

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

17. COMPANY LIMITED BY GUARANTEE

The charity is a company limited by guarantee, incorporated in Scotland.

**DUNDEE SURVIVAL GROUP CHARITABLE COMPANY LIMITED
COMPANY LIMITED BY GUARANTEE**

MANAGEMENT INFORMATION

YEAR ENDED 31 MARCH 2016

**The following pages do not form part of the statutory financial statements
which are the subject of the independent auditor's report on pages 7 to 8.**

**DUNDEE SURVIVAL GROUP CHARITABLE COMPANY LIMITED
COMPANY LIMITED BY GUARANTEE**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2016

INCOMING RESOURCES

DONATIONS AND LEGACIES

Donations	4,351	11,670
Dundee City Council	17,500	17,500
	<u>21,851</u>	<u>29,170</u>

INVESTMENT INCOME

Bank interest receivable	282	326
	<u>282</u>	<u>326</u>

OTHER INCOME

Supporting People and Housing Benefit	515,664	507,889
Other income	135	962
Service charges	33,608	30,271
	<u>549,407</u>	<u>539,122</u>

TOTAL INCOME

<u>571,540</u>	<u>568,618</u>
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EXPENDITURE

CHARITABLE ACTIVITIES

Wages & salaries	354,333	322,752
Employer's NIC	21,844	18,139
Pension costs	12,959	18,905
Rent	132,925	130,450
Rates & Water	3,715	20,340
Light & heat	33,455	34,216
Repairs & maintenance	6,919	5,617
Insurance	6,428	6,198
Travel and subsistence	14,198	26,261
Telephone	4,177	2,852
Other	12,315	6,727
Depreciation	39,848	35,269
Printing, stationery & postage	3,667	3,765
Cleaning	7,367	5,831
Staff training	5,232	838
Bank charges	86	49
	<u>659,468</u>	<u>638,209</u>

GOVERNANCE COSTS

Accountancy fees	329	1,466
Audit fees	4,020	3,881
Legal & professional fees	—	2,500
	<u>4,349</u>	<u>7,847</u>

TOTAL EXPENDITURE

<u>663,817</u>	<u>646,056</u>
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NET OUTGOING RESOURCES FOR THE YEAR

<u>(92,277)</u>	<u>(77,438)</u>
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