

Charity number: SC037348
Company number: SC299490

In the Making, Glasgow
(a company limited by guarantee)

Trustees' report and financial statements

for the year to 31 March 2011

SATURDAY



S0OU1EGH
SCT 24/12/2011 #271
COMPANIES HOUSE

In the Making, Glasgow
(A company limited by guarantee)

Contents

	Page
Legal and administrative information	2
Trustees' report	3 -5
Independent examiners' report	6
Statement of financial activities	7
Balance sheet	8 – 9
Notes to the financial statements	10 - 13

In the Making, Glasgow
(A company limited by guarantee)

Legal and administrative information

Charity number SCO37348

Company Registration Number SC299490

Registered office C/O Annexe Healthy Living Centre
9A Stewartville Street
Partick
Glasgow
G11 5PE
Scotland

Secretary Lynsey Wells

Board	Jennifer Graham	Chair
	Sandra McGuire	Vice chair
	Michelle Wylie	Treasurer
	Julie Fox	Director (Resigned 17.04.11)
	Michelle Keenan	Director
	Margaret Halliday	Director
	Lynne Crawford	Director
	Tracey Neil	Director
	Karen Hepburn	Director
	Catherine Dowling	Director (Resigned 17.04.11)
	Bridget Halliday	Director

Accountants Kirsty McGarvie
2 Maple Grove
Bargeddie
Baillieston
G69 7TN

Bankers Bank of Scotland plc
258 – 262 Dumbarton Road
Glasgow
G11 6TU

In the Making, Glasgow
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
For the year ended 31 March 2011

The trustees present their report and the financial statements for the year ended 31 March 2011. The trustees, who are also directors of In the Making, Glasgow for the purposes of company law and who served during the year and up to the date of this report, are set out in Page 2.

Structure, governance and management

Recruitment and appointment of Board

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the two directors who have been longest in service shall retire from office each year. The company may at any general meeting re-elect any director who retires from office. Due to the community based nature of the charity's work, the Board seeks to ensure that the wider community is appropriately represented through the diversity of the trustee body.

Director Induction and Training

Most directors are familiar with the practical work of the charity and are provided with background information. Directors are encouraged to attend information and training sessions pertaining to the services of the charity and any external training which may be appropriate.

Risk Management

A review of the major external risks to which the charity is exposed has been conducted. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. External risks to funding have led to a review of the bodies the charity approaches for funding. Procedures are periodically reviewed to ensure they continue to meet the needs of the charity.

Organisational Structure

In the Making Board may have up to twelve directors who meet regularly and is responsible for the strategic direction and policy of the charity. At present, the Board has nine directors from a variety of backgrounds relevant to the work of the charity.

Objectives and activities

The company's objects and principal activities are to address the issues associated with youth in the council wards of West Glasgow.

In so far as it is complimentary to the charity's objects, the charity is guided by both local and national policy.

In the Making, Glasgow
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
For the year ended 31 March 2011

Achievements and performance

Principal Funding Sources

Funding was secured from the Partick West Area Committee, Buchanan Galleries, Awards for All and The MacRobert Trust.

Reserves Policy

The Board aims to build up reserves equivalent to 12 months' running costs.

The Year 2010/11

In The Making, Glasgow's focus this year has remained with The Studio, a design, sewing and making club based in Partick for 10-18 year olds, which aims to empower young people, developing confidence, self-esteem and positive attitudes through learning skills in fashion, dressmaking, machine sewing, drawing and design.

The young participants of The Studio, who have numbered up to 48 per week, began the year by taking part in the West End Festival parade. A series of thirty workshops, funded by a grant from the Partick West Area Committee, provided the young people with the opportunity to develop a theme as a group, and design and make their own costumes from scratch. This year's theme, "Stitchbusters" reflected the "Myths and Legends" overall theme of the West End Festival, as the Studioettes imagined what would happen if the world was taken over by giant haberdashery! Inspired by the avant-garde costumes of Lady Gaga and the surrealist fashion of Elsa Schiaparelli, the young people created giant fabric soft sculptures, which they carried through the parade. With the help of a choreographer, the young people developed a dance, performed to the delight of the crowd. Feedback from the young people told us that they really enjoyed this opportunity to showcase their work in public, and felt proud to take part in such a high profile event. The young people also did an excellent job of portraying their generation in a positive light amongst the local community.

The Summer holidays saw The Studio's Summer festival of activities "Thank The Studio It's Friday!", when each Friday in July became a special Studio extravaganza, and young people could drop in for a whole day of making. Inspired by the sun (or lack of it!) the young people topped up their skills whilst creating a whole range of summer themed clothes and accessories.

Leading up to Christmas, the young people took financial matters into their own hands with their very own enterprise project. Over a ten-week period they designed and made a range of items for sale at our Winter Fundraiser. A selection of cakes made by our board of directors, sewing classes for the general public taught by the young people themselves and a host of games and activities all helped to raise over £500 for the club. It was another fantastic opportunity for the young people to showcase what they do at The Studio, whilst taking on roles of increased responsibility and talking to members of the public about the project.

On the request of the Studioettes, the spring term saw a fashion show, this time inspired by the glamour of Christian Dior's New Look. Supported by a grant from Awards for All, fabulous party dresses and costumes were designed and made from scratch, as well as up-cycled fashion, taking a modern twist on the New Look idea. Once again, the young people relished in the opportunity to really shine in front of an audience of friends, family and members of the general public as they modelled their own creations at our fashion show event.

This year we were also delighted to be adopted as the charity of choice by a group of 17-18 year olds working towards their Mark Scott Foundation Award. As well as fundraising on our behalf (raising money for items such as a new CD player, rugs for our "chill zone" and fantastic fabrics) the Mark Scott participants also volunteered their time. The Mark Scott team were fantastic role models for our younger Studioettes, and it was a pleasure for In The Making Glasgow to provide a platform for them to gain volunteer experience and ultimately achieve their award.

In The Making, Glasgow went online this year with our blog, which began in January 2011. This web presence will help us to share what we do with others, as well as providing parents and young people themselves with another way to keep up to date with In The Making Glasgow's developments and news. Our blog can be found at www.inthemakingglasgow.blogspot.com

This year has also been one of networking and trying to find our feet as a young company. Lynsey Wells and Jennifer Olley, who co-run The Studio, were awarded business coaching from the Cultural Enterprise Office on behalf of In The Making, Glasgow. This has provided In The Making, Glasgow with access to expert advice on marketing, business planning and financial matters as well as the opportunity to meet with others working in a similar field. This brings us one step closer to our goal of becoming a successful social enterprise as another means of funding our ongoing work with the young people of West Glasgow.

Financial review

Financial Position at 31 March 2011

At 31 March 2011, the company's bank balance stood at £12,645. The charity has been very active in fundraising and the majority of its income in the year has been grant funding. With Reserves of £9,938, the company is on track to meet its Reserves Policy.

Statement of trustees' responsibilities

The trustees (who are also directors of In the Making, Glasgow for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and 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 charitable company and of incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make 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 resume the company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

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

On behalf of the Board



Lynsey Wells

Secretary

19 December 2011

In the Making, Glasgow
(A company limited by guarantee)

Independent examiners' report to the trustees on the unaudited financial statements of In the Making, Glasgow

I report on the accounts for the year to 31 March 2011 set out on pages 3 to 13.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also directors of the company for purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to state, on the basis of my examination as required under section 44(1) (c) of the Act, whether particular matters have come to my attention.

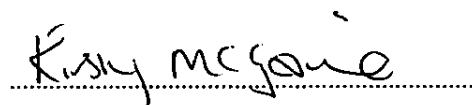
Basis of Independent examiners' statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a "true and fair view".

Independent examiners' statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 386 of the Companies Act 2006; and
 - accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kirsty McGarvie ACCA

Independent Examiner

2 Maple Grove

Bargeddie

Baillieston

G69 7TN

21/12/11

In the Making, Glasgow
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)
For the year ended 31 March 2011

	Notes	Unrestricted funds £	Restricted Funds £	2011 Total £	2010 Total £
Incoming resources					
Incoming resources from generated funds:					
Voluntary income:					
Donations and grants	2	13,483	4,916	18,399	-
Class fees		1,671	-	1,671	-
Activities for generating funds:					
Fundraising income		589	-	589	-
Investment income	3	6	-	6	6
Total incoming resources		15,749	4,916	20,665	6
Resources expended					
Charitable activities	4	11,844	4,916	16,760	-
Governance costs	5	14	-	14	975
Total resources expended		11,858	4,916	16,774	975
Net incoming/(outgoing) resources for the year		3,891	-	3,891	(969)
Total funds brought forward		6,047	-	6,047	7,016
Total funds carried forward		9,938	-	9,938	6,047

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 13 form an integral part of these financial statements.

In the Making, Glasgow
(A company limited by guarantee)

Balance sheet
As at 31 March 2011

		2011	2010
	Notes	£	£
Current assets			
Cash at bank and in hand		<u>12,645</u>	<u>6,663</u>
		12,645	6,663
Creditors: amounts falling due within one year	8	<u>(2,707)</u>	<u>(616)</u>
Net current assets		<u>9,938</u>	<u>6,047</u>
Net assets		<u>9,938</u>	<u>6,047</u>
Unrestricted funds:			
General funds	9	<u>9,938</u>	<u>6,047</u>
Total funds		<u>9,938</u>	<u>6,047</u>

The Balance Sheet continues on the following page.

The notes on pages 10 to 13 form an integral part of these financial statements.

In the Making, Glasgow
(A company limited by guarantee)

Balance sheet (continued)

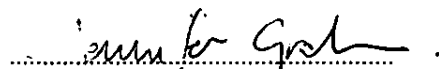
Trustees statements required by the Companies Act 2006 for the year ended 31 March 2011

In approving these financial statements as trustees of the company we hereby confirm:

- a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2011;
- c) that we acknowledge our responsibilities for:
 - 1. ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and
 - 2. preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on 19th December 2011 and signed on its behalf by



Jennifer Graham
Director

Charity number: **SC037348**
Company number: **SC299490**

The notes on pages 10 to 13 form an integral part of these financial statements.

- In the Making, Glasgow
(A company limited by guarantee)

Notes to financial statements
For the year ended 31 March 2011

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the current and preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from investments is included in the year in which it is receivable.

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

The charity relies on the uncharged time and expertise of its trustees to complete grant applications, seek donations and organise fundraising events. As such there are no costs associated with generating funds in the year.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. Voluntary income:

	Unrestricted funds £	Restricted funds £	2011 Total £	2010 Total £
Grants:				
Awards for All	9,580	-	9,580	-
Buchanan Galleries	500	-	500	-
Glasgow City Council	-	4,916	4,916	-
Donations:				
Red Dot Art	403	-	403	-
The MacRobert Trust	3,000	-	3,000	-
	<u>13,483</u>	<u>4,916</u>	<u>18,399</u>	<u>-</u>

- In the Making, Glasgow
(A company limited by guarantee)

Notes to financial statements
For the year ended 31 March 2011

3. Investment income

	Unrestricted funds £	Unrestricted funds £	2011 Total £	2010 Total £
Bank interest receivable	<u>6</u>	<u>-</u>	<u>6</u>	<u>6</u>
	<u>6</u>	<u>-</u>	<u>6</u>	<u>6</u>

4. Charitable activities

	Unrestricted funds £	Restricted Funds £	2011 Total £	2010 Total £
Materials	608	303	911	-
Session charges	8,070	3,822	11,892	
Equipment	234	-	234	
Rent of premises	2,847	788	3,635	
Sundry expenses	<u>85</u>	<u>3</u>	<u>88</u>	<u>-</u>
	<u>11,844</u>	<u>4,916</u>	<u>16,760</u>	<u>-</u>

5. Governance costs

	Unrestricted funds £	Restricted funds £	2011 Total £	2010 Total £
Professional - Accountancy fees	14	-	14	615
Professional - Secretary's fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>360</u>
	<u>14</u>	<u>-</u>	<u>14</u>	<u>975</u>

6. Employees

Employment Costs

No salaries or wages have been paid to employees, including the trustees, during the year.

• In the Making, Glasgow
(A company limited by guarantee)

Notes to financial statements
For the year ended 31 March 2011

7. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Tax Act 1988. Accordingly, there is no taxation charge in these accounts.

8. Creditors: amounts falling due within one year

	2011	2010
	£	£
Accruals and deferred income	<u>2,707</u>	<u>616</u>

9. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 March 2011 as represented by:		
Current assets	12,645	6,663
Current liabilities	<u>(2,707)</u>	<u>(616)</u>
	<u>9,938</u>	<u>6,047</u>

10. Movements in funds

	At 1 April 2010	Incoming resources	Outgoing resources	At 31 March 2011
	£	£	£	£
Unrestricted funds:				
General fund	6,047	15,749	(11,858)	9,938
Restricted funds:				
West End Festival participation	-	4,916	(4,916)	-
Funds as at 31 March 2011	<u>6,047</u>	<u>20,665</u>	<u>(16,774)</u>	<u>9,938</u>

Purpose of restricted funds

The grant received from The Partick West Area Committee was to fund the summer session to allow the young Studio participants to take part in the West End Festival parade.

In the Making, Glasgow
(A company limited by guarantee)

Notes to financial statements
For the year ended 31 March 2011

11. Company limited by guarantee

In the Making, Glasgow is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.