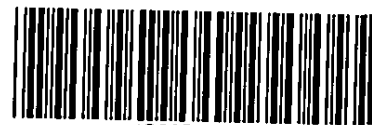


Charity number: SC037348
Company number: SC299490

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

Trustees' report and financial statements
for the year to 31 March 2012

THURSDAY



S20R6OE2

SCT

24/01/2013

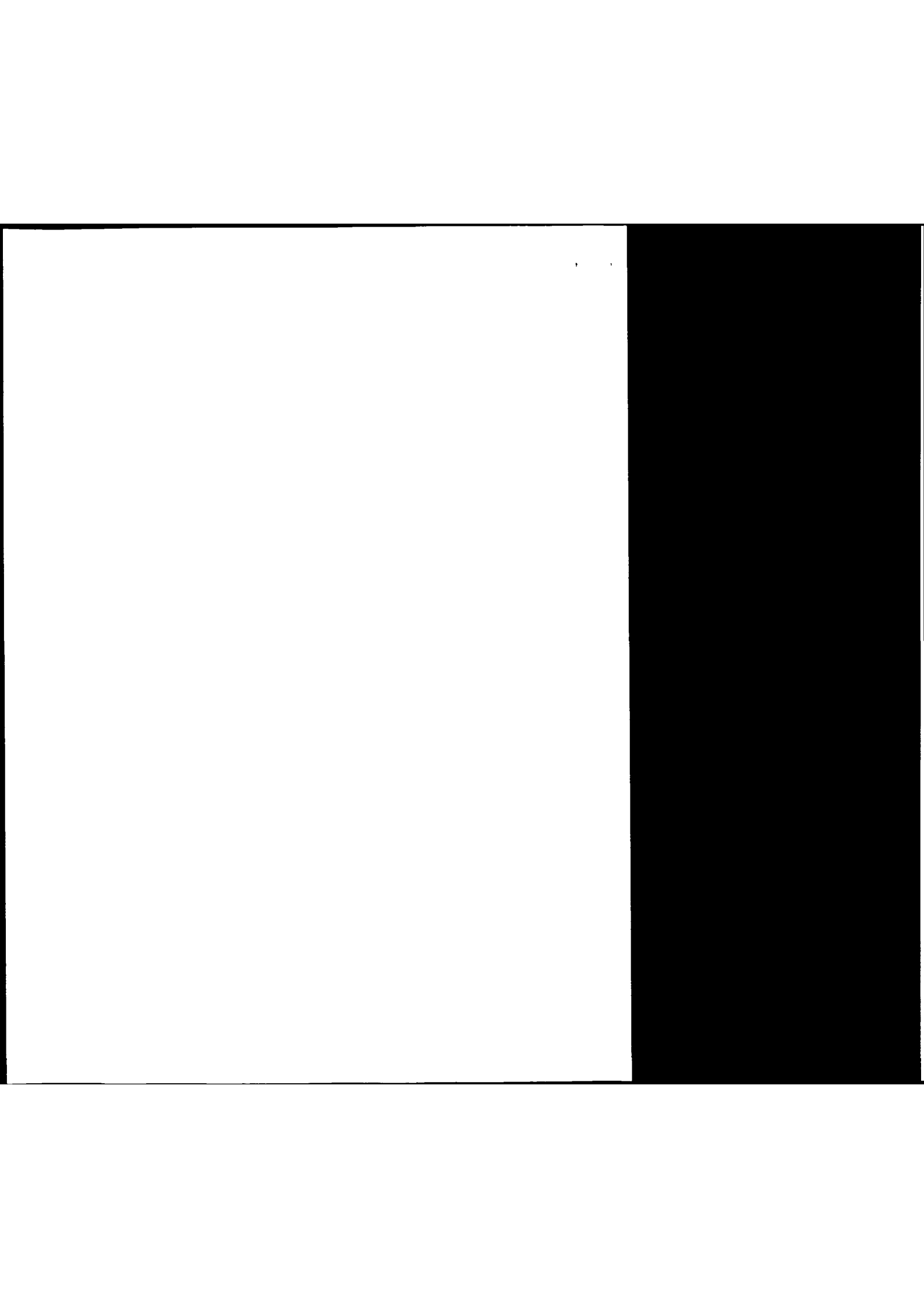
#752

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	Michael Kurtyka	Chair	(appointed 20.03.12)
	Sandra McGuire	Vice chair	
	Michelle Wylie	Treasurer	
	Michelle Keenan	Director	
	Margaret Halliday	Director	
	Lynne Crawford	Director	
	Tracey Neil	Director	
	Karen Hepburn	Director	
	Carol Kurtyka	Director	(appointed 20.03.12)
	Jennifer Graham	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 2012

The trustees present their report and the financial statements for the year ended 31 March 2012. 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 eleven 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.

Achievements and performance

Principal Funding Sources

Funding was secured from Glasgow Life and The Co-operative.

Reserves Policy

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

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

Report of the trustees (incorporating the directors' report)
For the year ended 31 March 2012

The Year 2011/12

The focus of the charity this year has once again 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. Studio membership has continued to remain around the 40 mark.

A record number of Studioettes - 37 - this year attended the ever-popular West End Festival Parade and we went as, wait for it...Upside-down Clowns! A hand-painted and sewn costume led to an optical illusion that made it look like all the Studioettes were walking on their hands during the whole of the parade. These crazy costumes led to some of our best ever feedback from WEF organisers: "I always look forward to what you guys are going to come up with and this year you have made the best costumes I have ever seen". The young people loved taking part in the parade, and despite opening nerves and tired legs at the finish, they did not want it to end. There were also lots of laughs and smiles from the thousands who gathered to watch, making it once again an opportunity for the young people to not only showcase their fabulous creations but to also bring joy to their community - something young people don't always get the chance to do. We also had a large number of parents and family members helping in the preparations, adding to the community-building spirit of this event.

During the summer, we held a three-day Summer Sew Camp focusing on making prototype products that could be made and sold in the Autumn project. It was also a great chance for the young people to hone their skills and just 'hang out' in a creative environment. We had approximately 10 young people each day.

Our Autumn project this year was a carry on from the Summer Sew Camp and was a project we called "The Factory". The Studioettes were to design and make 5 items that they could sell in a sale to help raise funds for The Studio. The young people were involved in all aspects of the process, including the costing of their products. This not only enabled the Studioettes to have fun making but also gave them experience in enterprise and marketing.

The Autumn project was shorter than usual thanks to Jennifer Olley (co-leader of The Studio) gaining a Winston Churchill Travelling Scholarship. This was a fantastic opportunity not only for Jenny, but also for Lynsey (Wells, co-leader) as she also got to travel and for The Studio. During the 6-week scholarship to India and Nepal, Jenny and Lynsey had the opportunity to learn from and visit fair-trade social enterprise projects and youth education projects and research the rich textile heritage found in India. This was all with the view to feed back into the work of In the Making Glasgow, to build international links and to inspire the young people of The Studio. On their return, Jenny and Lynsey based the 6 week project before Christmas on their trip. After studying textiles collected whilst on the trip, the young people made the Studio's first ever heirloom - a quilt made up of their individual hand block printed designs and also turned their textile drawings into digital prints which were in turn made into furnishings for the 'Chill Zone'.

As a celebration of the India/Nepal project and to coincide with In the Making's AGM, we held an 'Expedition Exhibition' in The Annexe Healthy Living Centre in January 2012. The exhibition was curated and put together by all at the Studio and told the story of Jenny and Lynsey's trip and how the Studioettes were inspired to create new textiles from it. The exhibition itself was noted for its liveliness, colour and interesting content and it roused cafe users' interest in the Studio and the project after the opening event. The coinciding AGM was our best attended with over 50 people coming along and the buzz was contagious - one parent commented: "Well I've never been to an AGM like that before; it was like a night out!"

A fashion show was requested to take us through to the spring term and this year's theme was 'Thoroughly Modern Millie' and we researched 1920's fashion to come up with our fabulous creations. Due to time constraints, we held our 'Factory' sale and fashion show in the following term.

The blog that began last year was used to maximum effect whilst in India and Nepal and Jenny and Lynsey used it as a way to keep the Studioettes and other interested parties aware of the exciting happenings going on at the other side of the world.

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

Report of the trustees (incorporating the directors' report)
For the year ended 31 March 2012

The Year 2011/12 continued

We have continued to find networking useful both in terms of relationships formed but also access to grants and other opportunities and to raise awareness of what we do. This has proved to be an encouraging exercise and as one learning development officer for Glasgow Life commented, "I wish we could roll you out all over Glasgow". Which is indeed In the Making Glasgow's wish. Roll on 2012/13!

Financial review

Financial Position at 31 March 2012

At 31 March 2012, the company's bank balance stood at £1,742. The charity has been very active in fundraising and the majority of its income in the year has been grant funding. The grant funding during the year was not sufficient to cover the charity's running costs and the Reserves position at the year-end was a deficit of £466.

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.

Approved by the Board on 18th December 2012 and signed on its behalf by



Lynsey Wells
Secretary

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 2012 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.

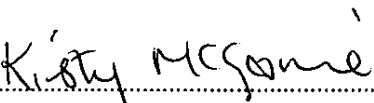
Basis of Independent examiners' statement

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

Date: 19/12/12

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 2012

	Notes	Unrestricted funds £	Restricted Funds £	2012 Total £	2011 Total £
Incoming resources					
Incoming resources from generated funds:					
Voluntary income:					
Donations and grants	2	2,230	2,924	5,154	18,399
Class fees		1,971	-	1,971	1,671
Activities for generating funds:					
Fundraising income		-	-	-	589
Investment income	3	<u>2</u>	<u>-</u>	<u>2</u>	<u>6</u>
Total incoming resources		<u>4,203</u>	<u>2,924</u>	<u>7,127</u>	<u>20,665</u>
Resources expended					
Charitable activities	4	14,293	2,924	17,217	16,760
Governance costs	5	<u>314</u>	<u>-</u>	<u>314</u>	<u>14</u>
Total resources expended		<u>14,607</u>	<u>2,924</u>	<u>17,531</u>	<u>16,774</u>
Net (outgoing)/incoming resources for the year		(10,404)	-	(10,404)	3,891
Total funds brought forward		<u>9,938</u>	<u>-</u>	<u>9,938</u>	<u>6,047</u>
Total funds carried forward		<u>(466)</u>	<u>-</u>	<u>(466)</u>	<u>9,938</u>

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 2012

		2012	2011
	Notes	£	£
Current assets			
Accrued income		292	-
Cash at bank and in hand		<u>1,742</u>	<u>12,645</u>
		2,034	12,645
Creditors: amounts falling due within one year	8	<u>(2,500)</u>	<u>(2,707)</u>
Net current assets		<u>(466)</u>	<u>9,938</u>
Net assets		<u>(466)</u>	<u>9,938</u>
Unrestricted funds:			
General funds	9	<u>(466)</u>	<u>9,938</u>
Total funds		<u>(466)</u>	<u>9,938</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 2012

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 2012;
- 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 18th December 2012 and signed on its behalf by

Michelle Wylie

Michelle Wylie

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 2012

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 £	2012 Total £	2011 Total £
Grants:				
Awards for All	-	-	-	9,580
Buchanan Galleries	-	-	-	500
Glasgow Life	-	2,924	2,924	4,916
The Co-operative	1,950	-	1,950	-
Donations:				
Red Dot Art	-	-	-	403
The MacRobert Trust	-	-	-	3,000
Individuals	280	-	280	-
	<u>2,230</u>	<u>2,924</u>	<u>5,154</u>	<u>18,399</u>

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

Notes to financial statements
For the year ended 31 March 2012

3. Investment income

	Unrestricted funds £	Unrestricted Funds £	2012 Total £	2011 Total £
Bank interest receivable	<u>2</u>	<u>-</u>	<u>2</u>	<u>6</u>
	<u>2</u>	<u>-</u>	<u>2</u>	<u>6</u>

4. Charitable activities

	Unrestricted funds £	Restricted Funds £	2012 Total £	2011 Total £
Materials	918	404	1,322	911
Session charges	10,620	1,810	12,430	11,892
Equipment	-	-	-	234
Rent of premises	2,755	710	3,465	3,635
Sundry expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>88</u>
	<u>14,293</u>	<u>2,924</u>	<u>17,217</u>	<u>16,760</u>

5. Governance costs

	Unrestricted funds £	Restricted Funds £	2012 Total £	2011 Total £
Professional - Accountancy fees	<u>314</u>	<u>-</u>	<u>314</u>	<u>14</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 2012

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

	2012	2011
	£	£
Accruals and deferred income	<u>2,500</u>	<u>2,707</u>

9. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 March 2012 as represented by:		
Current assets	2,034	12,645
Current liabilities	<u>(2,500)</u>	<u>(2,707)</u>
	<u>(466)</u>	<u>9,938</u>

10. Movements in funds

	At 1 April 2011	Incoming resources	Outgoing resources	At 31 March 2012
	£	£	£	£
Unrestricted funds:				
General fund	9,938	4,203	(14,607)	(466)
Restricted funds:				
Sew What?@The Studio project	-	2,924	(2,924)	-
Funds as at 31 March 2012	<u>9,938</u>	<u>7,127</u>	<u>(17,531)</u>	<u>(466)</u>

Purpose of restricted funds

The grant received from Glasgow Life was to fund the India and Nepal winter textile project.

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

Notes to financial statements
For the year ended 31 March 2012

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.