

Marian Action

MARIAN ACTION
(SC046410)

TRUSTEES' ANNUAL REPORT & ACCOUNTS

1st April 2020 – 31st March 2021

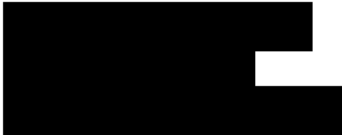

Marian Action

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Marian Action

REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|-------------------------------------|---|
| Charity Name: | Marian Action |
| Charity Registration Number: | SC046410 |
| Principal Office: | 54 Foresthall Drive Glasgow G21 4EJ |
| Registered Office: | 54 Foresthall Drive Glasgow G21 4EJ |
| Trustees on Approval Date: |  |
| Independent Examiner: | Business Wisdom Centre Ltd Suite 4.6, 4th Floor Standard Buildings 94 Hope Street Glasgow G2 6PH |
| Treasurer: |  |

Marian Action

Structure, Governance and Management

Marian Action is a Scottish Charitable Incorporated Organisation (SCIO) (SC046410), constituted on 11th March 2016 and registered with the Office of the Scottish Charity Regulator (OSCR).

Trustees are recruited based on professional/voluntary experience of working with people who are homeless, or otherwise vulnerable, and/or 3rd Sector expertise. Recruitment is by majority vote, renewable for 3 years. There were no changes to the structure, governance or management of Marian Action during the year.

Board Attendance: All meetings of the Board held during the year were quorate.

Objectives and Activities

Marian Action's charitable objectives include:

- The advancement of religion.
- The relief of those in need, through the provision of food, company and other forms of support, particularly targeted at those who are homeless or otherwise marginalised.

Summary of the main activities relating to these objects

The main activities of Marian Action during the financial year were:

- Provision of support for people in need, particularly those classed as homeless and residing in temporary hostel accommodation, through the provision of food, clothing and, where possible, social contact.
- Organisation of monthly street outreaches.
- Weekly Zoom committee and prayer meetings, which continued throughout the year.

Summary of main achievements during the financial period

- Provision of safe support for people affected by homelessness and residing in hostels in Glasgow, including:
 - Distribution of food, clothing and other essential items, including to those living on the streets, across Glasgow.
 - Provision of social and emotional support.
 - Organisation of 9 monthly street café outreaches in Glasgow's West End.
-

Marian Action

Future Plans

Over the next year, Marian Action intends to:

- Continue our provision of multiple levels of support for those who are homeless and marginalised, through our work in Glasgow's hostels and with people who are living on the City's streets.
 - To continue and further expand our successful street outreach provision, in addition to re-establishing our drop-in provision (suspended over the past year). We continue to work towards the establishment of a permanent drop-in facility.
 - Build on new partnerships established with other front-line charities over the past year to reach more of the most vulnerable people living on the streets, in hostels or otherwise marginalised or unsupported.
 - Launch a new website, raising significantly greater awareness of the needs of those we support, and of our own work, in Glasgow. We also intend to drive further volunteer recruitment to expand our impact at street level.
-

Financial Review

The Accounts: have been prepared on a Receipts and Payments basis and in accordance with the applicable Accounting Standards, Statement of Recommended Practice, Accounting Reporting by Charities (SORP 2005) and applicable accounting standards and the Charities Act 1993.

Financial performance: Marian Action continues to be sustained by grants and donations. The Charity has performed well during the year, despite the limitations.

Brief statement of the charity's policy on reserves

The Charity retains surplus funds for activities directly associated with the achievement of its charitable objectives.

Details of any deficit

There was no deficit for this period.

Other optional information

Risk management

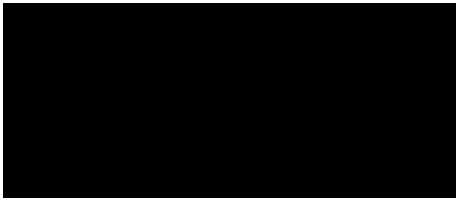
The Board of Trustees is aware of and has assessed the major risks to which Marian Action is exposed, in particular those related to its operations and finances, and is satisfied that it has adequate systems in place to mitigate all major risks.

Marian Action

Declaration

The Trustees declare that they have approved the Trustees' report above, on 10th July 2021, and signed on their behalf by:

Signature

A large black rectangular box redacting the signature of the trustee.

Trustee

Date: 15th July 2021

Independent Examiner's Report

For the Year Ended 31 March 2021

Independent Examiner's Report to the Trustees of MARIAN ACTION.

I report on the financial statements of the Charity for the year ended 31 March 2021, which are set out on pages 9 to 14.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The Charity's Trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 449(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

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

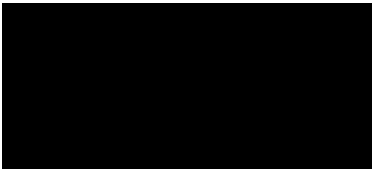
1. Which gives me reasonable cause to believe that in any material respect, the requirements: -


- To keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
- To prepare Accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations (as amended)

Have not been met.

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2. I would however recommend that the charity continue to maintain all accounting documents and records in accordance with the 2005 Act, and the accounts should comply with Regulation 9 of the 2006 Accounts Regulations (as amended).

 9th July 2021


Business Wisdom Centre
Suite 4.6, 4th Floor
Standard Buildings
Glasgow, G2 6PH

Relevant professional qualifications and body

CPA – Qualified Accountant
ACCA – Part Qualified Accountant
MBA – University of Glasgow
MSc IT (Management) – University of West of Scotland
Dip. in Performance Auditing – Netherlands Court of Audit
ADCA – Mzumbe University
ACIE – Affiliate Member

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Statement of Financial Activities

For the 12 months ending 31st March 2021

| | Unrestricted funds | Restricted funds | 2021 | 2020 | Further Details |
|---|-----------------------|---------------------|--------------|--------------|--------------------|
| | £ | £ | £ | £ | |
| Income & Endowments from: | | | | | |
| Donations & Legacies | 0 | 0 | 0 | 0 | 3 |
| Charitable Activities | 2,763 | 0 | 2,763 | 7,740 | 4 |
| Other Trading Activities | 0 | 0 | 0 | 0 | |
| Investments | 0 | 0 | 0 | 0 | 5 |
| Other | 8 | 0 | 8 | 2 | |
| Total | 2,771 | 0 | 2,771 | 7,742 | |
| Expenditure on: | | | | | |
| Raising Funds | 0 | 0 | 0 | 0 | |
| Charitable Activities | 500 | 0 | 500 | 2,650 | 6,7 |
| Other | 0 | 0 | 0 | 0 | |
| Total | 500 | 0 | 500 | 5,092 | |
| Net gains/(losses) on investments | | | | | |
| Net income/(expenditure) | 2,271 | 0 | 2,271 | 5,092 | |
| Other recognised gains/(losses) | 0 | 0 | 0 | 0 | |
| Gains/(losses) on revaluation of fixed assets | 0 | 0 | 0 | 0 | |
| Gains/(losses) on investment assets | 0 | 0 | 0 | 0 | |
| Actuarial gains/(losses) | 0 | 0 | 0 | 0 | |
| Defined benefit pension schemes | 0 | 0 | 0 | 0 | |
| Net movement in funds | 2,271 | 0 | 2,271 | 5,092 | |
| Reconciliation of funds | | | | | |
| Total funds brought forward | 6,211 | 0 | 6,211 | 1,119 | |
| Total funds carried forward | 8,482 | 0 | 8,482 | 6,211 | |

The statement of financial activities includes all gains and losses in the year. All incoming resources, and resources expended derived from continuing activities.

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Balance Sheet

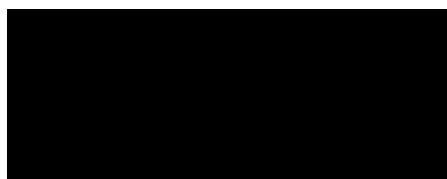
As at 31 March 2021

| | 2021 | 2020 | Further Details |
|--|--------------|--------------|--------------------|
| Tangible Fixed Assets | 0 | 0 | 9 |
| Current Assets | | | |
| Debtors | 0 | 0 | 10 |
| Income accrued | 0 | 0 | |
| Cash at bank & in hand | 9,081 | 6,611 | |
| Total Current Assets | 9,081 | 6,611 | |
| Liabilities | | | |
| Creditors falling due within one year | 600 | 400 | 11 |
| Net Current assets | | | |
| Total assets less current liabilities | 8,481 | 6,211 | |
| Net Assets | 8,481 | 6,211 | |
| The funds of the charity: | | | 12 |
| General Reserve | 0 | 0 | |
| Unrestricted income funds | 8,481 | 6,211 | |
| Restricted income funds | 0 | 0 | |
| Total Funds | 8,481 | 6,211 | |

The notes at pages 11 to 14 form part of these accounts.

Approved by the trustees on 10th July 2021 and signed on their behalf by:

Signature



Trustee

Marian Action

Notes to the Statement of Financial Activities

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

Marian Action meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items were required.

c) Preparation of the accounts on a going concern basis

The Trustees believe that there is no reason to restrict the Charity from continuing as a Going Concern.

d) Income

Income is recognised when received. However, in accordance with FRS102, income is accrued if not received in the financial year commensurate with the activity of the charity.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for areas of the Charity's work or for specific artistic projects being undertaken by the Charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly constitute charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the Charity's programmes and activities. These costs have been allocated between the cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 7.

i) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a reducing balance method, as follows: Office furniture and equipment at 20%, and Vehicles at 25%. Building and Rental Properties are not depreciated.

j) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value, which is the amount the charity would have been willing to pay for the items on the open market.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Transition to FRS 102

No subsequent restatement of items has been required in making the transition to FRS 102. The transition date was 1st March 2014. However, the Charity has continued to prepare accounts on accrual basis in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP [FRS 102]), and Companies Act 2006.

2. Legal status of the Charity

Marian Action was registered as a Scottish charity with effect from 11th March 2016. The Charity is administered in accordance with the terms of its Constitution.

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| 3. Income from donations and legacies | 2021 | 2020 |
|--|-------------|-------------|
| Gifts and Donations | 0 | 0 |
| | 0 | 0 |

Marian Action is grateful to those charities who gave grant funding during the year. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts.

4. Income from charitable activities

| | | |
|------------------------|--------------|--------------|
| Non Gift Aid Donations | 2,763 | 7,740 |
| Gift Aid Donations | 0 | 0 |
| Gift Aid Claim Accrued | 0 | 0 |
| Other General | 0 | 0 |
| | 2,763 | 7,740 |

5. Investment Income

| | | |
|---------------|---|---|
| Bank Interest | 8 | 2 |
|---------------|---|---|

6. Analysis of expenditure on Charitable Activities

Restricted

| | | |
|----------|----------|----------|
| Training | 0 | 0 |
| Salaries | 0 | 0 |
| Other | 0 | 0 |
| | 0 | 0 |

Unrestricted

| | | |
|------------------|------------|--------------|
| General Expenses | 300 | 2,450 |
| Total | 300 | 2,450 |

7. Analysis of governance & support costs

| | | |
|---|-----|-----|
| Professional fees | 200 | 200 |
| Salaries, wages & related costs | 0 | 0 |
| General office & general charity expenses | 0 | 0 |

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8. Analysis of staff costs

| | | |
|------------------|---|---|
| Salaries & Wages | 0 | 0 |
|------------------|---|---|

Marian Action's Trustees did not receive any benefits from employment. No charity Trustee received payment for professional services nor had personal expenses reimbursed. There were no related party transactions. The Charity does not operate a defined contribution pension scheme, therefore there is no pension cost charged for the period to represent contributions payable to the scheme.

| | | |
|---------------------------------|---|---|
| 9. Tangible Fixed Assets | 0 | 0 |
|---------------------------------|---|---|

The charity had no Tangible Assets

10. Debtors

| | | |
|---------------|---|---|
| Other Debtors | 0 | 0 |
|---------------|---|---|

11. Liabilities: amounts falling due within a year

| | | |
|------------------|-----|-----|
| Accrued Expenses | 600 | 400 |
|------------------|-----|-----|

12. Funds of the charity

| | | |
|------------------------------------|---|---|
| General Reserves (Accruals) | 0 | 0 |
|------------------------------------|---|---|

| | | |
|----------------------------|-------|-------|
| Bank – Unrestricted | 9,081 | 6,611 |
|----------------------------|-------|-------|

| | | |
|--------------------------|---|---|
| Bank – Restricted | 0 | 0 |
|--------------------------|---|---|

| | | |
|---------|---|---|
| Balance | 0 | 0 |
|---------|---|---|

| | | |
|-------|---|---|
| Other | 0 | 0 |
|-------|---|---|

| | | |
|------------------------------|--------------|--------------|
| Total of Bank Account | 9,081 | 6,611 |
|------------------------------|--------------|--------------|

| | | |
|-----------------------------------|--------------|--------------|
| Total Funds of the Charity | 9,081 | 6,611 |
|-----------------------------------|--------------|--------------|

13. Cash flows from operating activities

| | | |
|-----------------------|---|---|
| Net movement in funds | 0 | 0 |
|-----------------------|---|---|

| | | |
|------|-------|-------|
| Bank | 9,081 | 6,611 |
|------|-------|-------|