

COMPANY REGISTRATION NUMBER: SC294548
CHARITY REGISTRATION NUMBER: SC037434

**Fuse Youth Cafe Glasgow
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2020**



NELSON GILMOUR SMITH
Chartered accountants
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

Fuse Youth Cafe Glasgow

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2020

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Fuse Youth Cafe Glasgow

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2020

The directors, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2020.

Reference and administrative details

Registered charity name	Fuse Youth Cafe Glasgow
Charity registration number	SC037434
Company registration number	SC294548
Principal office and registered office	1567 - 1573 Shettleston Road Glasgow Lanarkshire G32 9AS

The directors

Ms E Geary (Chair)	
Miss A Bell	
Mr A G Byatt	
Mrs M Campbell	
Mrs R Dickson	
Mrs D Hamilton	
Mr P Hanrahan	
Miss G Minnis	
Mr N Patterson	
Mr A Sherry	
Mrs T Slaven	
Miss N Scott	(Resigned 21 August 2019)
Miss Louise Taylor	(Appointed 8 September 2019)

Chief Executive Officer Gerry Baldwin

Independent examiner Andrew B Wilson CA
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

Bankers The Co-operative Bank Plc
PO Box 250
Skelmersdale
WN8 6WT

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
M19 4JQ

Fuse Youth Café Glasgow

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2020

Structure, governance and management

Structure and Governing Document

Fuse Youth Café Glasgow (Fuse) is a company limited by Guarantee and not having a share capital. The company was incorporated on 15 December 2005. Fuse is governed by its Articles of Association.

Recruitment and Appointment of Directors

Directors have been recruited through voluntary agencies and business and personal networks. Each Director completes a skills audit and provides references when unknown to Fuse and an application to join the PVG (protection of vulnerable groups) Scheme is completed. Prospective directors attend a board meeting and meet the other board members before being appointed to the Board.

Organisational Structure

The Directors meet monthly to receive regular reports from management on operations and finance. The Board of Directors is comprised of member directors - Fuse members who are elected at the AGM - and appointed directors - non-members who can be brought onto the Board at any time during the year. Strategic direction is discussed with management and set out in the Business Plan which is updated annually and approved by the Board. Management is responsible for ensuring the delivery of the business plan, maintaining service quality and day to day leadership. Directors oversee this through the approval of Youth and fundraising strategies, the annual budget, three year financial plan, and management annual objectives and monthly reports to the Board on performance against plan and objectives. Policies, such as child protection, are revised by management and presented to the Board for approval on a periodic basis.

Risk management

The major risk to Fuse is the loss of adequate funding to maintain safe, quality services and protecting young people.

These risks, along with others, are regularly reviewed by management and the Board and procedures are developed to manage these risks. Fuse strategic risk assessment is reviewed periodically by the Board and priorities are set for any required changes in policy and procedures based upon this review. This includes health and safety and child protection. Comprehensive insurance cover including public liability and employer's liability is in place. The funding position of Fuse is reviewed at the Board meetings to consider changes to exit or continuation plans.

Fuse Youth Cafe Glasgow

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2020

Objectives and activities

The constitution, approved at an EGM held on 29 March 2011 has the following objectives:

- (a) To provide support and assistance for young people in the East End of Glasgow and environs and, in particular (but without prejudice to that generality), to provide and develop and operate a youth facility with the object of improving the conditions of the young people at whom the service is aimed.
- (b) In furtherance of these objects the company shall develop and operate a youth facility with the object of bringing young people together to overcome factors that limit their development and enable them to achieve their potential.

Mission

Fuse Youth Cafe Glasgow (Fuse) is an independent registered charity (SC 037434) in Scotland and a company limited by guarantee. Fuse was developed in response to need identified by local community representatives and the local police who were concerned about anti-social and gang-related behaviour in the area. In partnership with Shettleston Housing Association (purchased the building for Fuse) and John Wheatley College (provided and supported the internet cafe) and guided by a youth steering group, composed of young people from the local area, Fuse became a reality.

Fuse aims to provide a safe place for young people where they are supported and encouraged to develop as individuals who can contribute positively to their communities. To achieve this aim our strategic objectives for the three years are (from business plan):

1. To provide inclusive drop in services in the East End of Glasgow which respond to young peoples needs as they express them
2. To provide opportunities for young people to develop their social, personal and employability skills
3. To be a valued contributor the East End Community, working in partnership with other organisations

Achievements and performance

Report on Fuse Activities 1st April 2019 - 31 March 2020

Introduction

This report provides a very brief summary of the Statistical Information on the period covering IGF April 2017 to present almost 3.5 years).

We opened our doors in 2009, the strength of our focus was in the delivery of youth work services, primarily in the form of two distinct drop-in clubs; junior club for 9-12 years; and senior club for 12-18 years, delivering fun and informal learning activities such as music sessions, ICT sessions, Arts & Crafts, Cooking, Fitness Sessions, and more.

Since then, we have developed the range of activities we provide in response to what the community of Shettleston have told us they need through community consultation, partnership work and generally responding to needs and opportunities as they arise.

Fuse Youth Cafe Glasgow

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2020

Our overall figures (people who regularly attend a programme) show the following:

Year	1. Total individuals registered with Fuse *	2. Drop-in Juniors & Seniors	4. Family Engagement
2017/2018	799	412	97
2018/2019	882	434	79
2019/2020	936	516	97
2020 TD (1)	350 online	79 online	83

(1) 2020 figures are through Covid 19 and include the Game (partnership programme) online activities and Zoom meetings.

Challenges

Our project is located within an area described as deprived. As detailed in the table above, we have served between 799 and 936 individuals in the 3 years preceding the COVID-19 lockdown. The table demonstrated an increase in numbers who access our service each year.

Of this number 412, 434 and 516 are youth drop-in participants in 2017/18, 2018/19, 2019/20 respectively and using the SIMD data we hold:

- Around 32% live within the 5% most deprived data zones
- Around 18% live within the 10% most deprived data zones
- Around 22% live within the 20% most deprived data zones

The community is typically characterised by child poverty and income deprivation though low levels of employment, skills shortage, lack of educational attainment, high levels of crime, poor quality housing conditions.

We feel it is also worth noting that our neighbouring school Eastbank Primary school have reported a figure of 74% of the children in 2018 who attend the school are described as those pupils who require the targeted support under the pupil's equity pledge. This figure is also in the same ballpark as the number of children who would be in receipt of free school meals using the previous school meal entitlement system.

Fuse, uses Upshot, a client management system to record quantitative and qualitative information on participants for reporting and evaluation purposes. A map of service users has been included over the page to demonstrate where our service users reside. The map also shows the most deprived areas and a visual representation of service users who reside in that area.

Fuse Youth Cafe Glasgow

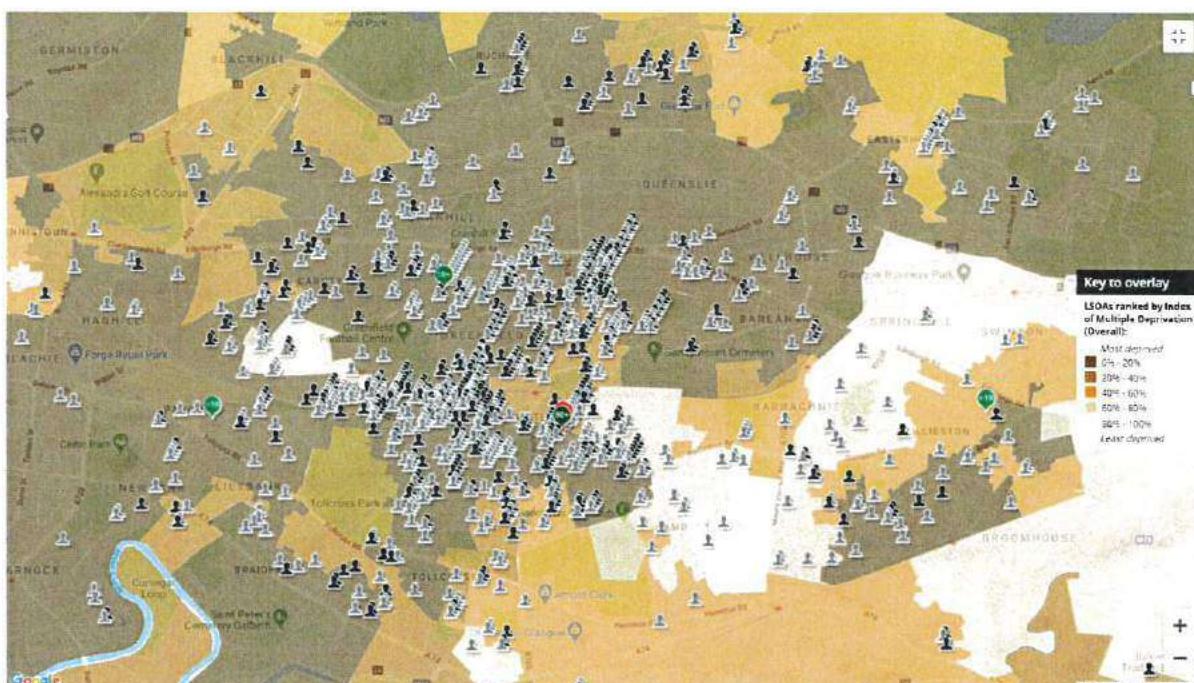
Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 March 2020

We are a busy community organisation that provides youth work activities, family support, employability and digital inclusion for children, young people, families and other adult members of the community. Additionally, we serve as a meeting place for other third sector organisations such as Addaction, Capability Scotland and Narcotics Anonymous to deliver services that support people in the community recovering from addictions and people with disabilities looking for support to get back into work.

We have developed family engagement programmes in partnership with 3 local primary schools in a bid to raise attainment in children through supporting their parents as part of the Scottish Government's pupil's equity pledge. Typically, we will deliver short blocks of family healthy cooking sessions, food education, arts & crafts or gardening. This has grown recently, where we have managed to work with Glasgow Kelvin College to engage two separate groups of parents from Eastbank Primary School to achieve certificates in REHIS Food Hygiene and Emergency First Aid.



Map showing Fuse service users and where they reside, map also shows areas by level of deprivation

Additionally, we have also engaged parents in some digital learning in our Tuesday Branching out Club.

The youth drop-in services are a platform that allows Fuse to develop tailored approaches that really support the social and educational development of young people who reside in an area that has the worst rankings featured in SIMD for the whole of Scotland. This platform has supported Fuse to successfully gain support from other funders to do specialist work to address some of the poorly ranked indicators such as health, crime and attainment.

Fuse Youth Cafe Glasgow

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2020

Financial review

The surplus for the period on unrestricted funds was £51,091 (2019: deficit £14,673) before depreciation of £90,797 (2019: £69,283) and has been transferred to the General Fund.

Reserves policy

Fuse is dependent on restricted grant income to fund its activities as its services are offered to young people at no cost. At present the free reserves amount to £(13,866) and are not sufficient to sustain operations for any period of time. The Board, staff and young people continue to consider ways in which additional unrestricted funds will be raised, including social enterprise, to build reserves to cover a minimum of three months core running costs.

Fuse continues to seek funding support for all its programmes. There are funders who have committed for the coming couple of years but not enough at this point to sustain the service.

Plans for future periods

Our plans for the year head, in normal circumstances.

1. establishing a pilot childcare project
2. working with Glasgow Kelvin College to expand the current provision through the learning centre
3. working with the local community on a social impact report
4. Reviewing our business plan
5. Establishing a reserve base which will be at least 3 months running costs
6. Further develop relationships with key partners old and new.

Following Government instructions, the Charity suspended its activities on 23rd March 2020. Most members of staff were furloughed. We continued to provide online activities throughout the period of lockdown through online challenges and specific age group Facebook pages.

Live activities are set to resume on September 22nd 2020. Grants were received during this period to allow the charity to continue and maintain a breakeven position.

Small company provisions

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

The directors' annual report was approved on 30 September 2020 and signed on behalf of the board of trustees by:



Ms E Geary
Chair

Fuse Youth Cafe Glasgow

Company Limited by Guarantee

Independent Examiner's Report to the Directors of Fuse Youth Cafe Glasgow

Year ended 31 March 2020

I report on the financial statements for the year ended 31 March 2020, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of directors and examiner

The charity's directors (who are also the directors of the company for the 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 and the Charities Accounts (Scotland) Regulations 2006. The charity directors consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts 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 directors 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

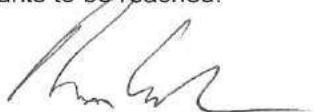
In connection with my examination, no matter has come to my attention:

(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 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Andrew B Wilson CA
Independent Examiner

Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

30/9/20

Fuse Youth Cafe Glasgow

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2020

	Note	Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
Income and endowments					
Donations and legacies	5	1,960	472,324	474,284	348,920
Charitable activities	6	17,202	—	17,202	51,058
Investment income	7	10	—	10	10
Total income		<u>19,172</u>	<u>472,324</u>	<u>491,496</u>	<u>399,988</u>
Expenditure					
Expenditure on charitable activities	8,9	123,423	371,049	494,472	467,568
Total expenditure		<u>123,423</u>	<u>371,049</u>	<u>494,472</u>	<u>467,568</u>
Net expenditure		<u>(104,251)</u>	<u>101,275</u>	<u>(2,976)</u>	<u>(67,580)</u>
Transfers between funds		64,545	(64,545)	—	—
Net movement in funds		<u>(39,706)</u>	<u>36,730</u>	<u>(2,976)</u>	<u>(67,580)</u>
Reconciliation of funds					
Total funds brought forward		<u>207,424</u>	<u>39,250</u>	<u>246,674</u>	<u>314,254</u>
Total funds carried forward		<u>167,718</u>	<u>75,980</u>	<u>243,698</u>	<u>246,674</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 19 form part of these financial statements.

Fuse Youth Cafe Glasgow

Company Limited by Guarantee

Statement of Financial Position

31 March 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	15	181,584	207,836
Current assets			
Debtors	16	3,407	367
Cash at bank and in hand		71,815	48,721
		75,222	49,088
Creditors: amounts falling due within one year	17	13,108	10,250
Net current assets		62,114	38,838
Total assets less current liabilities		243,698	246,674
Net assets		243,698	246,674
Funds of the charity			
Restricted funds		75,980	39,250
Unrestricted funds		167,718	207,424
Total charity funds	20	243,698	246,674

For the year ending 31 March 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 30 September 2020, and are signed on behalf of the board by:



Ms E Geary
Chair

The notes on pages 10 to 19 form part of these financial statements.

Fuse Youth Cafe Glasgow

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 1567 - 1573 Shettleston Road, Glasgow, Lanarkshire, G32 9AS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the directors for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Fuse Youth Cafe Glasgow

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is accounted for on an accruals basis. All costs have been directly attributed to one of the functional categories of resources expended in the sofa. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

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

Leasehold	- Straight line over life of lease
Equipment	- 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Fuse Youth Cafe Glasgow

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Fuse Youth Cafe Glasgow

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

FUSE Youth Cafe Glasgow is a company limited by Guarantee and not having a share capital. The liability of members is limited to £1. At 31 March 2020 there were 12 (2019: 12) director members.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	1,960	—	1,960
Grants			
Youth Cafe Grant Income	—	472,324	472,324
	<u>1,960</u>	<u>472,324</u>	<u>474,284</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	100	—	100
Grants			
Youth Cafe Grant Income	28,969	319,851	348,820
	<u>29,069</u>	<u>319,851</u>	<u>348,920</u>

Fuse Youth Cafe Glasgow

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

6. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Sale of goods/services as part of direct charitable activities	12,702	12,702	44,028	44,028
Income from non-investment property in furtherance of the charity's objects	4,500	4,500	7,030	7,030
	17,202	17,202	51,058	51,058

7. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
FUSE Youth Cafe	121,443	371,049	492,492
Support costs	1,980	—	1,980
	123,423	371,049	494,472

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
FUSE Youth Cafe	162,173	303,475	465,648
Support costs	1,920	—	1,920
	164,093	303,475	467,568

Support costs are the Independent Examiners fees.

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
FUSE Youth Cafe	492,492	—	492,492	465,648
Governance costs	—	1,980	1,980	1,920
	492,492	1,980	494,472	467,568

Fuse Youth Cafe Glasgow

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>90,797</u>	<u>69,283</u>

11. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,920</u>	<u>1,920</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	291,957	286,040
Social security costs	14,968	15,223
Employer contributions to pension plans	<u>4,510</u>	<u>1,949</u>
	<u>311,435</u>	<u>303,212</u>

The average head count of employees during the year was 17 (2019: 17). The average number of full-time equivalent employees during the year is analysed as follows:

	2020 No.	2019 No.
Number of Youth Cafe staff - Full time	8	8
Number of Youth Cafe staff - Part time	6	6
Number of Sessional staff	<u>7</u>	<u>7</u>
	<u>21</u>	<u>21</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

Key Management Personnel

Key management personnel received remuneration of £86,000 (2018: £72,740) during the year.

13. Trustee remuneration and expenses

The directors received no remuneration or expenses during the year.

14. Transfers between funds

A designated fixed asset fund, FUSE Leasehold Renovation Fund, has been established which represent the funds of the charity invested in the fixed assets. This fund represents the net amount of funds invested on renovating the Youth Cafe. During the year a transfer £69,283 was made from the Fuse Leasehold Renovation fund to the General fund.

Fuse Youth Cafe Glasgow

Company Limited by Guarantee

Notes to the Financial Statements (*continued*)

Year ended 31 March 2020

15. Tangible fixed assets

	Long leasehold property £	Equipment £	Total £
Cost			
At 1 April 2019	791,773	23,986	815,759
Additions	64,545	—	64,545
At 31 March 2020	856,318	23,986	880,304
Depreciation			
At 1 April 2019	583,937	23,986	607,923
Charge for the year	90,797	—	90,797
At 31 March 2020	674,734	23,986	698,720
Carrying amount			
At 31 March 2020	181,584	—	181,584
At 31 March 2019	207,836	—	207,836

16. Debtors

	2020 £	2019 £
Prepayments and accrued income	3,407	367

17. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	13,108	10,250

18. Deferred income

	2020 £	2019 £
Amount deferred in year	11,128	—

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,510 (2019: £1,949).

Fuse Youth Cafe Glasgow

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
General funds	(412)	19,172	(123,423)	90,797	(13,866)
FUSE Leasehold Renovation Fund	207,836	—	—	(26,252)	181,584
	<u>207,424</u>	<u>19,172</u>	<u>(123,423)</u>	<u>64,545</u>	<u>167,718</u>

	At 1 April 2018 £	Income £	Expenditure £	Transfers £	At 31 March 20 19 £
General funds	14,261	80,137	(164,093)	69,283	(412)
FUSE Leasehold Renovation Fund	277,119	—	—	(69,283)	207,836
	<u>291,380</u>	<u>80,137</u>	<u>(164,093)</u>	<u>—</u>	<u>207,424</u>

Restricted funds

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Scottish Government	—	75,337	(75,337)	—	—
Big Lottery Main GCC	12,000	59,350	(57,850)	—	13,500
BBC Children in Need	—	82,567	(82,567)	—	—
Big Lottery Young Start	—	33,375	(33,375)	—	—
The Gannochy Trust	11,250	—	(11,250)	—	—
Chance to Succeed	12,000	—	(12,000)	—	—
Awards for All Scotland	4,000	—	(4,000)	—	—
Suez and Scotland Land Trust	—	64,545	—	(64,545)	—
Tudor	—	30,000	(5,000)	—	25,000
National Heritage	—	39,420	(39,420)	—	—
Other Grants	—	50,250	(50,250)	—	—
	<u>39,250</u>	<u>472,324</u>	<u>(371,049)</u>	<u>(64,545)</u>	<u>75,980</u>

Fuse Youth Cafe Glasgow

Company Limited by Guarantee

Notes to the Financial Statements (*continued*)

Year ended 31 March 2020

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
Restricted Funds					
	£	£	£	£	£
Scottish Government	—	56,000	(56,000)	—	—
Big Lottery Main	—	48,250	(36,250)	—	12,000
GCC	—	48,460	(48,460)	—	—
SCVO	—	6,512	(6,512)	—	—
BBC Children in Need	2,925	19,275	(22,200)	—	—
Big Lottery Young Start	10,382	12,459	(22,841)	—	—
The Gannochy Trust	—	30,000	(18,750)	—	11,250
Community Safety Glasgow	9,567	—	(9,567)	—	—
Scottish Government - Strengthening Communities	—	33,454	(33,454)	—	—
Volunteer Action Fund	—	27,814	(27,814)	—	—
Chance to Succeed	—	13,500	(1,500)	—	12,000
Awards for All Scotland	—	10,000	(6,000)	—	4,000
Suez and Scotland Land Trust	—	—	—	—	—
Tudor	—	—	—	—	—
National Heritage	—	—	—	—	—
Other Grants	—	14,127	(14,127)	—	—
	<u>22,874</u>	<u>319,851</u>	<u>(303,475)</u>	<u>—</u>	<u>39,250</u>

Scottish Government

A grant towards salary costs was awarded by the Scottish Government through the People and Communities Fund.

BBC Children in Need

A grant was received for the Healthy Living Project delivering cooking and exercise classes in Glasgow's East End.

Big Lottery Main

Grant received for Fuse Journeys and is the cost of our Youth Support Worker and support costs.

GCC

Grant received for staff and core costs.

SCVO Community Jobs Scotland

Grant received towards the cost of employing young, disadvantaged people.

Big Lottery Dormant Accounts - Young Start

Grant received for the Fuse Inclusion Programme

The Gannochy Trust

Grant received was a contribution towards the costs of our Awards worker.

Community Safety Glasgow

Grant received for delivery of a youth consultation in Baillieston, which commenced after the year end.

Fuse Youth Cafe Glasgow

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

Scottish Government - Strengthening Communities

A grant towards salary costs was awarded by the Scottish Government through the Strengthening Communities Fund.

Voluntary Action Fund

Grants were received for the February, Summer and October Food programmes.

Chance to Succeed

A grant towards salary costs of an Awards worker.

Awards for All

A grant towards the Kryptonite Comics programme.

Suez Communities Trust Ltd and LandTrust

Grants were received from the Suez Communities Trust Ltd (£48,950) and the LandTrust (£15,595) to refurbish part of the building. As the capital expenditure was made in accordance with the grants the funds have been transferred to the Fixed Asset Fund.

Tudor

A grant towards salary costs of a project worker and overheads.

Heritage Lottery Fund

A grant towards salary costs of a project worker and project costs.

Other grants

Grants were received for various other small restricted purposes.

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	181,584	—	181,584
Current assets	(758)	75,980	75,222
Creditors less than 1 year	(13,108)	—	(13,108)
Net assets	167,718	75,980	243,698

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	207,836	—	207,836
Current assets	9,838	39,250	49,088
Creditors less than 1 year	(10,250)	—	(10,250)
Net assets	207,424	39,250	246,674

22. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2020 £	2019 £
Later than 1 year and not later than 5 years	18,480	18,480