

SUPER POWER AGENCY
(a Scottish Charitable Incorporated Organisation "SCIO")

ANNUAL REPORT AND ACCOUNTS

For the Year Ended 31 May 2019

Charity No. SC046550

WHITELAW WELLS
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

SUPER POWER AGENCY

ANNUAL REPORT AND ACCOUNTS

For the year ended 31 May 2019

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SUPER POWER AGENCY

ANNUAL REPORT OF THE TRUSTEES

For the year ended 31 May 2019

The Trustees present their report along with the financial statements for the SCIO for the year ended 31 May 2019. The financial statements have been prepared in accordance with the accounting policies set out on page 10 and comply with the SCIO's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The organisation's purposes are:

- To advance education by providing tuition in the form of writing workshops and classes, materials, and facilities to service users, increasing the levels of literacy, self-esteem and aspiration in under-resourced young people aged 8 -18;
- To advance arts, heritage and culture by facilitating the creation and publication of written, visual and artistic material by service users;
- To support those who by reason of financial hardship would be otherwise unable to engage extra-curricular English language writing skills or creative tuition by providing appropriate facilities, materials and tuition;
- To provide literacy and creative expression activities with the object of building academic, emotional, and employment skills for under resourced young people aged 8 - 18 by providing tuition, materials and facilities which would otherwise be beyond their means;
- To promote equality and diversity by striving to close the attainment gap between the catchment area's service users and the rest of Edinburgh through creative and educational activities.

The principal activity in pursuit of the charitable objects will be the implementation of writing workshops and the opening and operation of a writing and mentoring centre that improves literacy, self-esteem and fosters aspiration among under-resourced students from 8 -18.

ACHIEVEMENTS AND PERFORMANCE

During the 2018-2019 fiscal year the Super Power Agency was able to expand from the two workshops that began with 34 pupils at Leith Academy to working with 850 pupils at Leith Academy, Broughton High School, Leith Primary, Lorne Primary, Hermitage Park Primary and Craigentenny Primary, as well as another 75 pupils in our storytelling and bookmaking workshops at Niddrie Mill Primary, Dalry Primary and Tynecastle High School.

In total we were able to offer 206 hours of literacy support to young people with the help of 69 community volunteers. This support came in several forms including our 1.5 hour storytelling and bookmaking workshops, to helping S5 and S6 pupils with their English portfolios for their National Assessments, to our longer nine and twelve week writing workshops.

It is during our nine and twelve week workshops that our publications are created. During the year pupils created three perfect bound books, four chapbooks and one magazine. A description of each of the publications from the workshops is below:

SUPER POWER AGENCY

ANNUAL REPORT OF THE TRUSTEES (continued)

For the year to 31 May 2019

A State of... (insert either Love, Stress, Family, Freedom, Murder, Mind, or Time): This series of one act plays were written by seven S6 students at Leith Academy using different news stories as the catalyst for their creativity to tackle some of the most complex issues of their time.

Through the Years - Connecting Present to Past: Our first book at Broughton High School, is the result of an intergenerational pen pals project in which twenty S2 students wrote to residents and members of neighbouring elder care facilities near the school. The pen pals then met face to face to compare stories and share their lives. You can see the results of the meeting in a film we made of the experience - <https://vimeo.com/326301391>. The letters, photos, and the students' reflections on the assignment make up the published book.

Seven Spaceships: This book is a joint publication between our four primary schools partners: Leith, Lorne, Craightinny and Hermitage Park primaries. Using the lens of science fiction, the writing workshops and the stories they produced about travelling to the new world of Alba Prime were aimed at helping the 174 pupils deal with their feelings about transitioning to high school.

The four chapbooks (books we bind in-house) included: *Leith Tastes of Salt and Sauce* written by twenty-five thirteen year olds and *If I Ruled the World* written by twenty fifteen year olds. Both classes at Leith Academy spent twelve weeks exploring different styles of poetry and created individual and group works for the publications. At Broughton High School, fifty S1 students created the chapbook, *The Unicorn, The Kelpie and The Flamingobear*, a collection of new myths and legends for Scotland. Another Fifteen S2 boys from our Reframing Masculinity created *What I Think* a short book in which they ponder some of life's big questions and let you know how a fourteen year old boy goes about their day.

Finally, fifteen S1 boys from the second Reframing Masculinity workshop at Broughton High School created a lifestyle magazine for incoming pupils called *Surviving Broughton High* which will be distributed to all new pupils at the start of the Autumn term.

These eight publications act as a proof point for the ability of disadvantaged and under-resourced youth, many who are left out and left behind, to excel when provided with opportunities to share their opinions and their voices in a creative environment. These publications also give us examples to use as we make our case for expansion of our creative writing workshops to other schools in Edinburgh and eventually all of Scotland.

We hired two new staff members: Cal McDonald came on board as our new Programme Director in November 2018 and Claire Heffernan came on as our new Volunteer Coordinator in May 2019. We recruited two new board members, Phoebe Grigor and Nick Reid.

Funds raised over the year amounted to £81,737 (2018: £104,326) with the majority of funding coming from foundations and trusts new to the Super Power Agency. Expenditure for the year came to £118,303 (2018: £59,615). Major expenditure of the year included the purchase of 19 new computers courtesy of a grant from the KPE4 Charitable Trust.

SUPER POWER AGENCY

ANNUAL REPORT OF THE TRUSTEES (continued)

For the year to 31 May 2019

FINANCIAL REVIEW

The charity generated total income of £81,737 (2018: £104,326) and recorded expenditure of £118,303 (2018: £59,615). There was net expenditure of £23,036 (£10,499) on unrestricted funds and net expenditure of £13,530 (2018: net income of £55,210) on restricted funds, before transfers.

Reserves Policy

The trustees have adopted a reserves policy through which we aim to build and maintain a minimum level of unrestricted reserves equivalent to three months of running costs.

As of the end of the year, total funds amounted to £23,702 (2018: £60,268), of which £73 deficit was unrestricted (2018: £15,058 surplus), including £18,036 (2018: £12,667) as designated fixed assets, and £23,775 was restricted (2018: £45,210).

Risk Management

The Trustees have assessed the major risks to which the SCIO is exposed, in particular those relating to the operations and finances of the SCIO, and are satisfied that systems are in place to manage exposure to those risks.

FUTURE PLANS

We are excited to begin work with new partner Portobello High School on workshops for the coming school year. We also have tentative commitments from our current primary school partners and are looking forward to potentially working with the primary schools that feed into Broughton High School. By our estimates, we are scheduled to work with more than 1200 young people in the coming year at seven schools and will publish five new books.

We also hope to hire another programme coordinator to help with our growing organisation. Demand for our workshops is increasing and having another staff member focus on helping us bring more quality programming to schools will be a necessity.

We will also begin the search for a space to create our youth writing centre. The search for a space was put on hold while we got our writing workshops up and running with our school partners. We are hoping to open our new writing centre in time for the 2020-2021 school year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Super Power Agency is a Scottish Charitable Incorporated Organisation, charity number SC046550, incorporated under its constitution and recognised as a charity on 16 May 2016.

Members

Membership is open to any individual aged 16 or over who support the charity's aims. Employees are not eligible for membership.

SUPER POWER AGENCY

ANNUAL REPORT OF THE TRUSTEES (continued)

For the year ended 31 May 2019

Trustees, Recruitment and Appointment of New Trustees

The Board of Trustees is responsible for the management of the charity and the safeguarding of its assets. Trustees are recruited to the Board with a view to cultivating a mix of skills and experiences across a broad range of relevant disciplines.

The Trustees are elected, appointed or co-opted in accordance with the terms of the Constitution. The maximum number of Trustees is 12 and the minimum number is 8.

Induction and Training of new Trustees

New Trustees are often already familiar with the practical work of the charity. On appointment new Trustees are introduced to the existing trustees and briefed on the charity's current activities. Previous Trustee Meeting Minutes and Annual Accounts are available to all new Trustees.

Organisational Structure

The Trustees meet regularly, to oversee the operation of the Charity and determine its strategic direction and policies. A scheme of delegation is in place whereby the day-to-day responsibility for operation and administration rests with the Chief Executive Officer, Gerald Richards.

SUPER POWER AGENCY

ANNUAL REPORT OF THE TRUSTEES (continued)

For the year ended 31 May 2019

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Number

SC046550

Trustees

Jack Simpson	Chairman
Sheila Paton	(resigned September 2019)
Adam Burley	(resigned September 2018)
Valerie Lindsay	
Jonathan Reed	(resigned January 2020)
Fiona Rogan	(resigned September 2019)
Maxine Sloss	
Merryn Somerset Webb	
Ryan Van Winkle	
Phoebe Grigor	(appointed December 2018)
Nick Reid	(appointed December 2018)
Elaine Moran	(appointed December 2019)
Carrie Rees	(appointed December 2019)

Key Management Personnel

Gerald Richards	Chief Executive Officer
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Registered and Principal Office

41A Broughton Street
Edinburgh
EH1 3JU

Independent Examiner

Kevin Cattanach CA
Whitelaw Wells
9 Ainslie Place
Edinburgh EH3 6AT

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

SUPER POWER AGENCY

ANNUAL REPORT OF THE TRUSTEES (continued)

For the year ended 31 May 2019

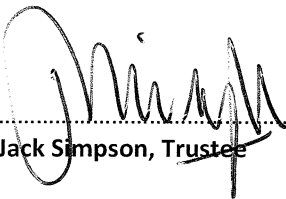
RESPONSIBILITIES OF THE TRUSTEES

Charity law requires the board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its income and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- 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 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 presume that the charity will continue in business.

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

Approved by the Trustees on 6 February 2020 and signed on behalf of the Trustees by:



.....
Jack Simpson, Trustee

SUPER POWER AGENCY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the financial statements for the year ended 31 May 2019, set out on pages 8 to 17.

Respective responsibilities of the Trustees and the Independent 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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 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 Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking 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 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 requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended); and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)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.



Kevin Cattanach CA
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

6 February 2020

SUPER POWER AGENCY
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 May 2019

	Note	Unrestricted Funds £	Restricted Funds £	2019 Total £	2018 Total £
INCOME AND ENDOWMENTS FROM:					
<i>Charitable activities</i>					
Grants and donations	2	33,093	48,644	81,737	104,326
		_____	_____	_____	_____
Total Income		33,093	48,644	81,737	104,326
		_____	_____	_____	_____
EXPENDITURE ON:					
Raising funds	3	3,654	-	3,654	20,564
Charitable activities	3	52,475	62,174	114,649	39,051
		_____	_____	_____	_____
Total Expenditure		56,129	62,174	118,303	59,615
		_____	_____	_____	_____
Net (expenditure)/ income for the year		(23,036)	(13,530)	(36,566)	44,711
Transfer between funds		7,905	(7,905)	-	-
		_____	_____	_____	_____
Net movement in funds in the year		(15,131)	(21,435)	(36,566)	44,711
Reconciliation of funds:					
Total funds at 31 May 2018		15,058	45,210	60,268	15,557
		_____	_____	_____	_____
Total funds carried forward at 31 May 2019	10	(73)	23,775	23,702	60,268
		=====	=====	=====	=====

There are no recognised gains or losses other than the results for the period as set out above.

All the activities of the charity are classed as continuing.

The notes on pages 10 to 17 form an integral part of these accounts.

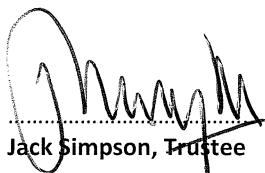
SUPER POWER AGENCY

BALANCE SHEET

As at 31 May 2019

	Notes	£	2019 £	2018
FIXED ASSETS				
Tangible assets	6		18,036	20,226
CURRENT ASSETS				
Debtors	7	7,802		2,934
Bank		4,410		62,821
			12,212	65,755
CREDITORS				
Amounts falling due within one year	8	(6,546)		(25,713)
			5,666	40,042
NET CURRENT ASSETS				
			23,702	60,268
NET ASSETS				
			23,702	60,268
FUNDS				
	10			
Unrestricted: General			(18,109)	(5,168)
Designated			18,036	20,226
Restricted			23,775	45,210
			23,702	60,268
			23,702	60,268

Approved by the Board of Trustees on 6 February 2020 and signed on their behalf by:


 Jack Simpson, Trustee

The notes on pages 10 to 17 form an integral part of these accounts.

SUPER POWER AGENCY

NOTES TO THE ACCOUNTS

For the year ended 31 May 2019

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value. The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

At 31 March 2019 the general fund is in deficit by £18,109 and general funds in deficit by £73 indicating a material uncertainty about the charity's ability to continue as a going concern. The trustees are actively raising additional funds and, with positive net current liabilities, expect the charity to be able to meet its liabilities as they fall due for a period of at least 12 months from approval of the accounts. Given this, they conclude the charity is a going concern and continue to adopt the going concern basis for preparing the accounts.

Income

All income is included in the Statement of Financial Activities when the charity has entitlement, it is probable that the resources will be received and the monetary value be measured with sufficient reliability.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Irrecoverable VAT is charged against the category of resource expended for which it was incurred. The following specific policies are applied to particular categories of expenditure:

- Costs of raising funds comprise those costs directly associated with generating donations and fundraising income.
- Charitable activity expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs. Indirect expenditure is allocated between activities based on staff time.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible Fixed Assets

Assets are initially recorded at cost and only assets over £500 are capitalised. Depreciation is provided in annual instalments over the estimated useful lives of the assets. The rates of depreciation are as follows:-

- Motor Vehicles – 25% per annum
- Computer Equipment – 33.33% per annum

Unrestricted funds

Unrestricted funds are income receivable without specified purpose and are available as general funds.

SUPER POWER AGENCY

NOTES TO THE ACCOUNTS (continued)

For the year ended 31 May 2019

1. ACCOUNTING POLICIES (continued)

Restricted funds

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

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2019	2018
	£	£	Total	Total
Grants and Donations:			£	£
General Donations	14,093	-	14,093	27,011
Christina Mary Hendrie Trust	-	17,500	17,500	45,000
National Lottery Fund	-	10,000	10,000	-
The Robertson Trust	-	10,000	10,000	-
Tides Foundation	-	6,144	6,144	-
The Volant Charitable Trust	-	5,000	5,000	-
James Wood Bequest Fund	2,000	-	2,000	-
Nancie Massey Charitable Trust	2,000	-	2,000	-
The Robert Haldane Smith Charitable Foundation	2,000	-	2,000	-
Bells Hunter	1,000	-	1,000	-
Cruach Trust	1,000	-	1,000	-
ECHT	1,000	-	1,000	-
Edinburgh Decorative and Fine Arts Society	1,000	-	1,000	-
The ABC Foundation	1,000	-	1,000	-
The Ettrick Charitable Trust	1,000	-	1,000	-
The J P Marland Charitable Trust	1,000	-	1,000	-
The MBILI Charitable Trust	1,000	-	1,000	-
The Nimar Charitable Trust	1,000	-	1,000	-
The Pleasance Trust	1,000	-	1,000	-
The Webster Charitable Trust	1,000	-	1,000	-
The W M Mann Foundation	1,000	-	1,000	-
Walker Family Charitable Trust	1,000	-	1,000	-
The Britford Bridge Trust	-	-	-	10,000
The Misses Barrie Charitable Trust	-	-	-	5,000
KPE4	-	-	-	4,400
Kilpatrick Fraser Charitable Trust	-	-	-	2,278
The Corra foundation	-	-	-	2,137
Ward Family Charitable Trust	-	-	-	2,000
WCH Trust for Children	-	-	-	2,000
Leith Benevolent Association	-	-	-	1,500
Gordon Fraser Charitable Trust	-	-	-	1,000
JK Endowment Fund	-	-	-	1,000
Other < £1,000	-	-	-	1,000
	<hr/>	<hr/>	<hr/>	<hr/>
	33,093	48,644	81,737	104,326
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Income from charitable activities was £81,737 (2018: £104,326) of which £33,093 (2018: £39,511) was unrestricted and £48,644 (2018: £64,815) was restricted.

SUPER POWER AGENCY

NOTES TO THE ACCOUNTS (continued)

For the year ended 31 May 2019

3. EXPENDITURE

	2019	2018
	Total	Total
	£	£
<u>Raising funds</u>		
Professional fees – professional fundraiser	3,654	20,564
 <u>Charitable activities</u>		
Consultancy – CEO	1,337	9,605
Staff salaries (note 4)	72,956	-
Professional fees	10,445	9,152
Insurance	2,725	3,187
Depreciation	10,243	7,559
Council Tax	(60)	460
Heat & Light	76	122
Rent	1,250	5,020
Other	889	2,608
Bank Charges	40	-
Refreshments	1,765	438
Telephone	121	-
Post and Stationary	7,602	-
Video Production	2,200	-
 <u>Charitable activities: Governance costs</u>		
Independent Examination fees	3,060	900
	118,303	59,615
	118,303	59,615

Included above is restricted expenditure amounting to £62,174 (2018: £9,605). All other expenditure was unrestricted.

4. STAFF COSTS AND TRUSTEES' REMUNERATION

	2019	2018
	£	£
Salaries and wages	69,657	-
Social security costs	2,834	-
Pension costs	465	-
	72,956	-
	72,956	-

SUPER POWER AGENCY

NOTES TO THE ACCOUNTS (continued)

For the year ended 31 May 2019

4. STAFF COSTS AND TRUSTEES' REMUNERATION (CONTINUED)

The average total number of employees during the period, calculated on a head count basis, was as follows:

	2019	2018
Chief Executive Officer	1	-
Project Coordinators	1	-
	<u> </u>	<u> </u>

No employee received emoluments of £60,000 or more in the year.

Key management personnel, being the Chief Executive Officer, received total salary of £55,709 (2018: £nil) during the year. No Trustee received any remuneration in the current or previous years. One Trustee was reimbursed £144 (2018: £nil) for training expenses in the year and two Trustees made donations totalling £1,300 (2018: £nil) to the charity in the year.

The Chief Executive Officer was engaged on a self-employed basis at the start of the year, at a cost of £1,334 (2018: £9,605), and was supported by the Trustees on a voluntary basis.

5. NET (EXPENDITURE)/ INCOME FOR THE YEAR

	2019	2018
	£	£
This is stated after charging:-		
Depreciation	10,243	7,559
Independent Examiner's fees	3,060	900
	<u> </u>	<u> </u>

SUPER POWER AGENCY

NOTES TO THE ACCOUNTS (continued)

For the year ended 31 May 2019

6. FIXED ASSETS

	Motor Vehicles	Office Equipment £	Total £
Cost			
At 1 June 2018	30,236	-	30,236
Additions	-	8,053	8,053
	<hr/>	<hr/>	<hr/>
At 31 May 2019	30,236	8,053	38,289
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Depreciation			
At 1 June 2018	10,010	-	10,010
Charge for year	7,559	2,684	10,243
	<hr/>	<hr/>	<hr/>
At 31 May 2019	17,569	2,684	20,253
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net Book Value			
At 31 May 2019	12,667	5,369	18,036
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 May 2018	20,226	-	20,226
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7. DEBTORS

	2019 £	2018 £
Prepayments	208	1,484
Other debtors	7,594	1,450
	<hr/>	<hr/>
	7,802	2,934
	<hr/> <hr/>	<hr/> <hr/>

8. CREDITORS

	2019 £	2018 £
Accruals & deferred income	1,927	11,149
Other creditors	-	14,564
PAYE & social security	4,619	-
	<hr/>	<hr/>
	6,546	25,713
	<hr/> <hr/>	<hr/> <hr/>

SUPER POWER AGENCY

NOTES TO THE ACCOUNTS (continued)

For the year ended 31 May 2019

9. DEFERRED INCOME

Deferred income comprises grant income which the charity does not have entitlement to yet.

	2019	2018
	£	£
At 31 May 2018	10,000	-
Released to income	(10,000)	-
Deferred in the year	-	10,000
	<hr/>	<hr/>
	-	10,000
	<hr/> <hr/>	<hr/> <hr/>

10. MOVEMENT IN FUNDS

	At				At
	1 June	Income	Expenditure	Transfers	31 May
	2018	£	£	£	2019
	£				£
Restricted Funds					
The Corra Foundation	2,137	-	-	(2,137)	-
Kilpatrick Fraser Charitable Trust	2,278	-	-	(2,278)	-
Gordon Fraser Charitable Trust	1,000	-	-	-	1,000
KPE4	4,400	-	-	(3,490)	910
Christina Mary Hendrie Trust	35,395	17,500	(52,257)	-	638
The National Lottery	-	10,000	(9,917)	-	83
The Robertson Trust	-	10,000	-	-	10,000
Tides Foundation	-	6,144	-	-	6,144
The Volant Trust	-	5,000	-	-	5,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	45,210	48,644	(62,174)	(7,905)	23,775
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Unrestricted Funds					
General funds	(5,168)	33,093	(45,886)	(148)	(18,109)
Designated funds	20,226	-	(10,243)	8,053	18,036
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	15,058	33,093	(56,129)	7,905	(73)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	60,268	81,737	(118,303)	-	23,702

SUPER POWER AGENCY

NOTES TO THE ACCOUNTS (continued)

For the year ended 31 May 2019

10. MOVEMENT IN FUNDS (CONTINUED)

Restricted funds

The Corra Foundation – funding received for book binding equipment. The transfer during the year recognises the capital spend and reallocates it to the fixed asset designated fund.

Kilpatrick Fraser Charitable Trust – funding received for bus IT equipment. The transfer during the year recognises the capital spend and reallocates it to the fixed asset designated fund.

Gordon Fraser Charitable Trust – funding received for laptops. The transfer during the year recognises the capital spend and reallocates it to the fixed asset designated fund.

KPE4 – funding received for laptops. The transfer during the year recognises the capital spend and reallocates it to the fixed asset designated fund.

Christina Mary Hendrie Trust – funding received for the Chief Executive Officer post.

The National Lottery – funding received for the salary costs of a Volunteer Coordinator.

The Robertson Trust – funding received for the salary costs of a Volunteer Coordinator.

Tides Foundation – funding received for the Young Writers/Young Voices Program.

The Volant Trust – funding received through Foundation Scotland for the salary costs of a Volunteer Coordinator.

Designated funds

This fund represents the net book value of fixed assets.

MOVEMENT IN FUNDS 2018

	At 1 June 2017 £	Income £	Expenditure £	Transfers £	At 31 May 2018 £
Restricted Funds					
The Corra Foundation	-	2,137	-	-	2,137
Kilpatrick Fraser Charitable Trust	-	2,278	-	-	2,278
Gordon Fraser Charitable Trust	-	1,000	-	-	1,000
KPE4	-	4,400	-	-	4,400
Christina Mary Hendrie Trust	-	45,000	(9,605)	-	35,395
The Britford Bridge Trust	-	10,000	-	(10,000)	-
	-	64,815	(9,605)	(10,000)	45,210
Unrestricted Funds					
General funds	8,203	39,511	(42,656)	(10,226)	(5,168)
Designated funds	7,354	-	(7,354)	20,226	20,226
	15,557	39,511	(50,010)	10,000	15,058
Total Funds	15,557	104,326	(59,615)	-	60,268

SUPER POWER AGENCY

NOTES TO THE ACCOUNTS (continued)

For the year ended 31 May 2019

10. MOVEMENT IN FUNDS (CONTINUED)

Restricted Funds

The Britford Bridge Trust – funding received to assist with the purchase and fit out of a bus. The transfer during the year recognises the capital spend and reallocates it to the fixed asset designated fund.

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
As at 31 May 2019			
Tangible fixed assets	18,036	-	18,036
Net current assets	(18,109)	23,775	5,666
	(73)	23,775	23,702
	(73)	23,775	23,702
	Unrestricted Funds £	Restricted Funds £	Total Funds £
As at 31 May 2018			
Tangible fixed assets	20,226	-	20,226
Net current assets	(5,168)	45,210	40,042
	15,058	45,210	60,268
	15,058	45,210	60,268

12. COMMITMENTS

As at the year end the charity had no capital commitments (2018: £nil).

13. OPERATING LEASE COMMITMENTS

At the year end the charity had total commitments under operating leases as set out below.

	Land & buildings £	Other £	2019 £	2018 £
Due within one year	2,500	-	2,500	2,500
	2,500	-	2,500	2,500
	2,500	-	2,500	2,500