

Corstorphine Community Centre

Financial Statements

31 March 2021

Corstorphine Community Centre
Financial Statements
Year to 31 March 2021

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Corstorphine Community Centre
 Trustees' Annual Report
 Year to 31 March 2021

The trustees present their report and the examined financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details	
Registered charity name	Corstorphine Community Centre
Charity registration number	SC046009
Principal Office	191 St John's Road Edinburgh EH12 7SL

The trustees	Appointed	Resigned
T W McLean (Chair)		22 September 2020
Shulah Allan (Vice Chair)		22 September 2020
Sheila Perry (Secretary)		
Hugh Thomson (Treasurer)		
Tony Allan		
Sheila Haw		22 September 2020
Diane Pearson		
Liz Plummer		
Bill Plummer		
Frank Ross		
Neil Archibald	22 September 2020	
Sean Cairns (Nominated Rep)		
Robert Hyder (Nominated Rep)		
David Sutherland (Nominated Rep)		
Ian Jubb (Associated Organisation Rep)	27th June 2020	

Independent examiner	Susan Randall CPFA
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Structure, governance and management

Governing document

The organisation has been a registered SCIO since 19th January 2018. It is governed by its constitution which was adopted in Nov 2017. Previously it was a charitable company limited by shares, incorporated on 28 February 1891 and registered as a charity on 25 September 2015. The company was established under a Memorandum and Articles of Association that established the objects and powers. The company updated its' Memorandum and Articles of Association on 16 September 2015. On 19 January 2018, the company converted to a SCIO under a new constitution, and changed its name from Corstorphine Public Hall Company Limited to Corstorphine Community Centre.

Recruitment and appointment of Board of Trustees

As required by the constitution up to 16 Trustees are elected by the membership plus 3 nominated Trustees (1 each from Corstorphine Geographical and Literary Society, Corstorphine Bowling Club and Lodge St John) and 2 representatives of Associated Organisations. New trustees are fully briefed on the working of the charity before taking up office

Objectives and activities

The objectives of the charity are;

To advance education and to provide, or assist, in the provision of recreational facilities, or organise recreational activities (within the Greater Corstorphine Area).

To advance citizenship or community development.

To co-operate with the Council in establishing, maintaining and managing a youth and community centre situated in the area of benefit (to be known as The 'Corstorphine Community Centre')

Achievements and performance

Since the submission of the last TAR this has been a period of continued consolidation with regard to establishing the structure and systems of the organisation. The efforts of the organisation continue to be split between the ongoing operation of Corstorphine Hub and working towards achieving the Rebuild of the Corstorphine Community Centre on the site in Kirk Loan or acquisition of alternative premises.

The Corstorphine Hub

The main elements of this facility are

- The operation of a meeting and activity space and
- The operation of The Corstorphine Community Centre Charity Shop

Unfortunately, the Corona Virus Pandemic resulted in the Centre and Charity Shop being closed for the majority of the year reducing the capacity for revenue generation and activities.

CCC organised a number of support projects during the lockdown to support the local community including delivering free meals, groceries and prescriptions while also operating an emergency food bank. We were successful in the provision of 50 iPad devices and free wi-fi dongles distributed to the elderly and vulnerable members in the community through the Connecting Scotland scheme. This ensured that members remained connected to friends and family during the lockdown. As part of the social distancing measures, CCC operated with groups meeting in cafes and restaurants to ensure consistency and continuity of services as well as weekly welfare calls online and in person.

Ongoing Programme

CCC maintains a weekly programme of activity in the community delivered either at the Hub or in participating partner premises including church halls, cafes and restaurants as well as outdoors when restrictions applied. The regular activities include:

The Men's Shed have developed an active weekly social programme as well as a twice weekly workshop.

Gentle Exercise Classes This continues to be a popular class and since lockdown restrictions have lifted, the class is run from a partner church hall. Outreach classes have been stopped until it is safe to resume them.

The Lunch and Social Club have benefitted from meeting in a local restaurant during the pandemic.

Art and Craft Groups - there are now three groups meeting on different days and a regular knitting and crochet group meets weekly

Walking Group This group goes from strength to strength with a growing attendance each week.

Sporting Memories Group. This group flourished during the year in collaboration with the Sporting Memories Foundation.

Digital Inclusion project – this runs three times a week for one-to-one appointments to provide digital and tech support to people who want to get more from their mobiles, tablets and laptop devices.

Monthly Tea Dances were very popular but had to cease due to the pandemic restrictions

Babies and Carers - led by a volunteer, this group developed singalongs and support and meets weekly

Young People were not keen to take part with online activities and so the youth group and girls group were suspended for much of the lockdown but as restrictions lifted the groups started to meet outside before returning indoors

Wellbeing Wednesday – a concept of supportive ideas and statements and links online each week. #wellbeingwednesdaywestedin in collaboration with Old Parish Church

One off projects and activities also offered:

Drama Group for young people S1-S3 who met online and performed for friends and family after 6 months

Creative Writing Group met online for 6 weeks during the lockdown

Corstorphine Community Centre

Trustees' Annual Report (continued)

Year to 31 March 2021

Window Wonderland - resources were distributed to individuals in the community to create a window display for passers-by to enjoy as part of a community initiative

Mental Health Awareness Week - another window display created by East Craigs Rainbows and other primary school children in the area with resources provided at home

Summer Sessions - a week of Try Something New activities in the centre as part of the re-opening including messy play; eco gardening; knitting; arts and crafts; puppet show; nutrition advice

Summer Conversations and Picnic held with the Old Parish Church to hear about services that the community wanted after the pandemic and to share the outside space together with a jazz band

Charity Shop - although it was closed for the majority of the year it provides much needed revenue for the centre's activities and a place for volunteers to share skills and make new friends

Volunteers are at the heart of CCC's activities and they kept the services going online during the pandemic and we are very grateful to everyone who was involved in the welfare support this year as well as the usual activities.

Lets

The letting of space in the Hub remains an important aspect of the organisation helping to ensure a continual revenue stream while also ensuring the local community are able to make use of the space available. There has been a significant loss of income due to the enforced closure of the premises during the pandemic but we are already starting to see increased bookings over the coming weeks.

Rebuild Project

The campaign to raise funds for the Rebuild continues and the discussions with City of Edinburgh Council have continued.

As there is now no certainty that funding will be forthcoming from the Council, the Management Committee are actively investigating other options including a Community Asset Transfer of Westfield House which has very recently been declared surplus by City of Edinburgh Council. Discussions on this were delayed by the COVID-19 situation but which have now recommenced

A decision was taken by the Management Committee at the October meeting to instruct a surveyor in regard to preparing the Kirk Loan site for possible sale

Financial review

The financial figures show net incoming resources for the period of £4,990 (2020 – outgoing (£3,792). Reserves of £1,265,227 (2020 - £1,260,237) will be carried forward.

Risk management

The major risks to which the charity is exposed, as identified by the trustees have been reviewed and systems have been put in place to manage, monitor and mitigate these risks.

Reserves policy

The charity needs reserves to protect its current activities in order to allow the trustees to meet their day-to-day responsibilities and to ensure that it continues to operate on a going concern basis. The trustees have examined the needs, risks and challenges faced by the charity in the both short and medium term and have formulated a policy to meet those needs, and set a target of six months running costs which are satisfied by the level of reserves at the balance sheet date.

Plans for future periods

It is hoped to make a decision as soon as possible on whether or not to proceed with the Rebuild on the Kirk Loan site or to investigate other options such as the Community Asset Transfer of Westfield House. Continued Fundraising to raise the remaining funding shortfall for whatever option is progressed is a major priority for the organisation.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity 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 applicable Charities SORP;
- make judgments and accounting 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;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustees Investments (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, and the provisions of the Trust Deed. 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.

The trustees' annual report was approved on 22October 2021 and signed on behalf of the board of trustees by:

Frank Ross

Frank Ross
Vice - Chairperson

Hugh D.R. Thomson

Hugh Thomson
Treasurer

I report on the financial statements for the year ended 31 March 2021, as set out on pages (8 to 18).

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) Regulations 2006 (as amended). The charity trustees consider 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 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 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 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 my opinion, attention should be drawn to in order to enable a proper understanding of the accounts to be reached.

Susan E Randall
Susan Randall CPFA
Independent Examiner
Edinburgh
21 December 2021

Corstorphine Community Centre
Statement of Financial Activities
Year to 31 March 2021

	Note	31 – Mar – 21			31 - Mar - 20
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Income and Endowments					
Grants	4	22,013	40,778	62,791	16,389
Donations and Legacies	5	1,612	13,144	14,756	10,794
Investment Income	6		10,048	10,048	11,010
Charity Shop Income		4,403	704	5,107	30,830
Lets and User Donations		1,574	0	1,574	13,118
Other Income		822	0	822	403
Total Income		30,424	64,674	95,098	82,544
Expenditure					
Expenditure on charitable activities	7-10	43,073	47,035	90,108	86,336
Total Expenditure		43,073	47,035	90,108	86,336
Net income / (expenditure) and net movement in funds		(12,649)	17,639	4,990	(3,792)

Reconciliation of funds				
Total Funds brought forward	82,936	1,177,301	1,260,237	1,264,029
Net Movement in Funds	(12,649)	17,639	4,990	(3,792)
Total funds carried forward	70,287	1,194,940	1,265,227	1,260,237

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 11 to 18 form part of these accounts

Corstorphine Community Centre
Statement of Financial Position
At 31 March 2021

	Note	Year to 31 March 2021		Year to 31 March 2020	
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	12		322,373		290,573
Current Assets					
Debtors	14	150		300	
Cash at bank and in hand		964,599		1,009,351	
		964,749		1,009,651	
Creditors: amounts falling due within one year	15	(21,895)		(39,987)	
Net Current Assets			942,854		969,664
Total Assets less Current Liabilities			1,265,227		1,260,237
Long Term Liabilities			0		0
Net Assets			1,265,227		1,260,237
Funds of the Charity					
Restricted Funds			1,194,940		1,177,301
Unrestricted Funds			70,287		82,936
Total Charity Funds	16-17		1,265,227		1,260,237

These financial accounts were approved by the board of trustees and authorised for issue 2021 and are signed on behalf of the board by:

Frank Ross	Hugh D.R. Thomson
Frank Ross, Vice - Chair	Hugh Thomson, Treasurer

The notes on pages 11 to 18 form part of these accounts

1. General Information

The charity is registered in Scotland and is a SCIO. The address of the principal office is 10 Murrayfield Drive, Edinburgh, EH12 6EB.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS102, 'The Financial 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 the republic of Ireland (FRS102) Charities SORP (FRS102)), the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended)

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 functioning currency of the entity.

The charity constitutes a public benefit entity as defined by FRS102.

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 final statements requires management to make judgements, estimates and assumptions that effect 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 to further any of

the charity's purposes.

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

Incoming resources

All income is 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 that 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 it's amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

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 classified under the headings of the statement of financial activities to which it relates.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefits of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource.

Tangible Assets

Following the fire in October 2013 which resulted in damage to the property, costs of reconstructing the property have been capitalised.

Depreciation

No depreciation is provided on freehold property as it is the company's policy to maintain it so as to extend its useful life. Costs of repairs and renewals are charged against revenue in the year which they are incurred.

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.

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 are largely independent of the cash inflows from other assets and groups of assets.

Financial Instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of future payments discounted at a market rate of interest for a similar debt instrument.

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

4. Grants

	2021		
	Unrestricted Funds	Restricted Funds	Total Funds
CEC	0	30,436	30,436
Other	22,013	10,342	32,355
	22,013	40,778	62,791

	2020		
	Unrestricted Funds	Restricted Funds	Total Funds
CEC	0	1,019	1,019
Other	3,151	12,219	15,370
	3,151	13,238	16,389

5. Donations and Legacies

	2021		
	Unrestricted Funds	Restricted Funds	Total Funds
Donations	1,612	12,924	14,536
Tax recovered on gift aid		220	220
Legacies	0	0	0
	1,612	13,144	14,756

	2020		
	Unrestricted Funds	Restricted Funds	Total Funds
Donations	1,736	8,749	10,485
Tax recovered on gift aid		309	309
Legacies	0	0	0
	1,736	9,058	10,794

6. Investment Income

	2021		2020	
	Restricted Funds	Total Funds	Restricted Funds	Total Funds
Bank Interest Receivable	10,048	10,048	11,010	11,010

7. Expenditure on charitable activities by fund type

	2021		
	Unrestricted Funds	Restricted Funds	Total Funds
Provision of Community Hub & Activities	42,758	47,035	89,793
Support Costs	315	0	315
	43,073	47,035	90,108

	2020		
	Unrestricted Funds	Restricted Funds	Total Funds
Provision of Community Hub & Activities	57,877	28,144	86,021
Support Costs	315	0	315
	58,192	28,144	86,336

8. Expenditure on charitable activities by activity type

	2021			2020
	Activities Undertaken Directly	Support Costs	Total Funds	Total Funds
Provision of Community Hub & Activities	89,703	0	89,703	86,021
Governance Costs		315	315	315
	89,703	315	90,018	86,336

9. Analysis of Support Costs

	2021		2020
	Provision of Community Hub & Activities	Total Funds	Total Funds
Governance Costs	315	315	300

10. Independent Examination Fees

	2021	2020
Fee payable to the independent examiner for the independent examination of the financial statements	315	300

11. Trustee remuneration and expenses

	2021		2020	
	No.	£	No.	£
Trustees receiving remuneration from the charity	0	0	0	0
Trustees receiving reimbursement of expenses from the charity	0	0	0	0
Trustees making donations to the charity	1	600	1	600

12. Tangible Fixed Assets

Cost	Property under construction
At 1 April 2020	290,573
Additions	31,800
At 31 March 2021	322,373

Depreciation at 1 April 2020 and 31 March 2021	0
Carrying Amount	
At 31 March 2021	322,373
At 31 March 2020	290,573

13. Capital Commitments

	2021	2020
Contracted for but not provided for in the financial statements	nil	87,411

14. Other Debtors

	2021	2020
Other Debtors	150	300

15. Other Creditors

	2021	2020
Other Creditors	21,895	39,987

16. Analysis of Charitable Funds

	At 1 April 2020	Income	(Expenditure)	Transfers	At 31 March 2021
Unrestricted Funds					
General Funds	82,936	30,424	(43,073)		70,287
Restricted Funds	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
Building Fund	49,474	10,048	0		59,522
Community Facilities Fund	1,127,827	54,626	(47,035)		1,135,418
	1,177,301	64,674	(47,035)	0	1,194,940
<p>Building fund – donations for rebuild of public hall following fire damage in October 2013 Community facilities fund – other funds not specifically for rebuild of public hall</p>					

17. Analysis of net assets between funds

	2021			2020
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Tangible fixed assets	0	322,373	322,373	290,573
Current Assets	70,612	894,139	964,751	1,009,651
Creditors less than 1 year	(325)	(21,572)	(21,897)	(39,987)
Net Assets	70,287	1,194,940	1,265,227	1,260,237

The following pages do not form part of the financial accounts

Corstorphine Community Centre
Detailed Statement of Financial Activities
Year to 31 March 2021

	Y/E 31 March 2021	Y/E 31 March 2020
Income		
Grants	62,792	16,389
Donations & Fundraising	14,756	10,794
Class Income	1,604	6,170
Hub Events	75	2,340
Lettings	718	5,011
Charity Shop Takings	5,105	30,830
	85,050	71,534
Investment Income		
Bank Interest Receivable	10,048	11,010
Total Income	95,098	84,401
Expenditure on Charitable Activities		
Employee Costs	36,213	40,969
Hub Running Costs, Utilities, Insurances etc.	15,991	23,587
Shop and Office Expenses	3,537	9,929
Class Costs	882	1,843
Event Costs	33,484	10,008
Total Expenditure	90,108	86,336
Net Income / (Expenditure)	4,990	(3,792)

Signature: Frank Ross
Frank Ross (Dec 20, 2021 16:34 GMT)

Email: frank.ross@me.com

Signature: Susan E Randall
Susan E Randall (Dec 20, 2021 16:40 GMT)

Email: sura42_uk@yahoo.co.uk

Signature: Hugh D. R. Thomson

Email: hughthomson253@btinternet.com












Final CCC Accounts 2021

Final Audit Report

2021-12-20

Created:	2021-12-20
By:	Hugh Thomson (treasurer@ccchub.online)
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