

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2022  
for  
Carmyle Community Centre**

Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

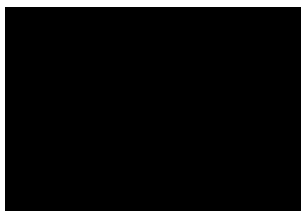
**Contents of the Financial Statements  
for the Year Ended 31 March 2022**

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## **Carmyle Community Centre**

### **Reference and Administrative Details for the Year Ended 31 March 2022**

#### **TRUSTEES**



#### **PRINCIPAL ADDRESS**

28 Hillcrest Road  
Carmyle  
Glasgow  
G32 8AG

#### **REGISTERED CHARITY NUMBER**

SC006439

#### **INDEPENDENT EXAMINER**

Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

#### **BANKERS**

Clydesdale Bank Plc  
Tollcross Branch  
865 Shettleston Road  
Glasgow  
G32 7NS

## **Carmyle Community Centre**

### **Report of the Trustees for the Year Ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The principal objects of Carmyle Community Centre are:-

a) To promote the benefits of the inhabitants of Carmyle and environs without distinction of sex, or political, religious or other opinions, by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and provide facilities in the interests of social welfare for recreation or other leisure time occupation with the object of improving the conditions of life for the said inhabitants.

b) To secure the establishment, maintenance and management of the Community Centre for activities promoted by the Association and its constituent bodies in furtherance of the above objects.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Committee have continued to maintain the high level of usage of the hall and the average weekly footfall through the Centre is 150 people over the various activities.

The Committee remain committed, operating as a SCIO, to promoting the Centre to all members of the local community. They have focused on advertising and work closely with the local council in order to ensure the community are aware of all services offered.

The committee continue to liaise with the community and their representatives to enable growth of the centre and its services. In the year the centre's significant activities included the weekly youth club and exercise classes. In addition the centre is available for bookings for private parties and events which is used by members of the local community.

The trustees recognise and value the continuing support from Glasgow City Council. They have also built strong relationships with other local organisations that have been instrumental in the set up of new services.

##### **Volunteers**

The Committee recognise the work of all volunteers who provide their services over the year and would like to thank them for their help and support.

##### **Covid-19**

As a community centre the charity has been impacted largely by the covid-19 pandemic, having to close its doors and find other ways to support the local community. The charity used its funding to provide afternoon teas to seniors in the local community, with 75 being delivered each week. In addition the charity created and delivered activity packs for children in the local area to keep them entertained over lockdown.

#### **FINANCIAL REVIEW**

##### **Results**

The charity generated a net deficit of -£3,491 for the year ended 31 March 2022 (2021: -£8,210).

At balance date reserves stood at £12,440 (2021: £15,931) with all of these being unrestricted (2021: £13,520).

## **Carmyle Community Centre**

### **Report of the Trustees for the Year Ended 31 March 2022**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

Due to the difficulty in obtaining funds the Committee consider that they are somewhat constrained in formulating a reserves policy. Ideally they would wish to hold between six and nine months operating costs as reserves, £2,375 - £3,563. At balance date, unrestricted reserves stood at £12,440, therefore the trustees are satisfied that the policy is being met, and will use funds in excess of this amount for ongoing maintenance of the centre.

The Committee operate a policy of not committing the Charity to any expenditure unless there are funds available to cover this expenditure.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is a Scottish Incorporated Charitable Organisation (SCIO) and operates under the rules of its constitution.

##### **Management**

The management of the Charity is the responsibility of the Committee who are elected and co-opted under the terms of the constitution.

The Committee meet on a regular basis and the current financial position of the Association, as well as the future progress and development of the charity are fully discussed at these meetings.

All new members are given an induction into the objectives, administration procedures and background of the Charity, when they join the Committee.

##### **Key management remuneration**

The day-to-day management of the hall is undertaken by the trustees, who are all volunteers.

Approved by order of the board of trustees on 12.11.22 and signed on its behalf by:



 - Trustee

## **Independent Examiner's Report to the Trustees of Carmyle Community Centre**

I report on the accounts for the year ended 31 March 2022 set out on pages five to twelve.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 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.

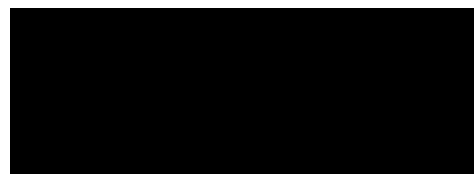
### **Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 to comply with Regulation 8 of the 2006 Accounts Regulationshave 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.



Fellow, Association of Chartered Certified Accountants  
Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

Date: .....

## Carmyle Community Centre

### Statement of Financial Activities for the Year Ended 31 March 2022

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                             |                             |
| Donations and legacies             | 2     | -                          | -                        | -                           | 9,331                       |
| Other trading activities           | 3     | <u>1,260</u>               | <u>-</u>                 | <u>1,260</u>                | <u>(1,492)</u>              |
| <b>Total</b>                       |       | <u>1,260</u>               | <u>-</u>                 | <u>1,260</u>                | <u>7,839</u>                |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                             |                             |
| <b>Charitable activities</b>       | 4     |                            |                          |                             |                             |
| Operation of a Community Centre    |       | <u>2,340</u>               | <u>2,411</u>             | <u>4,751</u>                | <u>16,049</u>               |
| <b>Total</b>                       |       | <u>2,340</u>               | <u>2,411</u>             | <u>4,751</u>                | <u>16,049</u>               |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <u>(1,080)</u>             | <u>(2,411)</u>           | <u>(3,491)</u>              | <u>(8,210)</u>              |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                             |                             |
| <b>Total funds brought forward</b> |       | <u>13,520</u>              | <u>2,411</u>             | <u>15,931</u>               | <u>24,141</u>               |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>12,440</u></u>       | <u><u>-</u></u>          | <u><u>12,440</u></u>        | <u><u>15,931</u></u>        |

### CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

**Carmyle Community Centre**

**Balance Sheet  
31 March 2022**

|                                              | Notes | 2022<br>£     | 2021<br>£     |
|----------------------------------------------|-------|---------------|---------------|
| <b>FIXED ASSETS</b>                          |       |               |               |
| Tangible assets                              | 8     | 369           | 553           |
| <b>CURRENT ASSETS</b>                        |       |               |               |
| Cash at bank and in hand                     |       | 12,821        | 15,978        |
| <b>CREDITORS</b>                             |       |               |               |
| Amounts falling due within one year          | 9     | (750)         | (600)         |
| <b>NET CURRENT ASSETS</b>                    |       | <u>12,071</u> | <u>15,378</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 12,440        | 15,931        |
| <b>NET ASSETS</b>                            |       | <u>12,440</u> | <u>15,931</u> |
| <b>FUNDS</b>                                 | 11    |               |               |
| Unrestricted funds                           |       | 12,440        | 13,520        |
| Restricted funds                             |       | -             | 2,411         |
| <b>TOTAL FUNDS</b>                           |       | <u>12,440</u> | <u>15,931</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 12.11.22 and were signed on its behalf by:

 - Trustee

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 25% on cost

**Taxation**

Carmyle Community Centre is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## Carmyle Community Centre

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 2. DONATIONS AND LEGACIES

|        | 2022<br>£         | 2021<br>£         |
|--------|-------------------|-------------------|
| Grants | -                 | 9,331             |
|        | <u>          </u> | <u>          </u> |

Grants received, included in the above, are as follows:

|                            | 2022<br>£         | 2021<br>£         |
|----------------------------|-------------------|-------------------|
| Glasgow City Council - IGF | -                 | 9,331             |
|                            | <u>          </u> | <u>          </u> |

#### 3. OTHER TRADING ACTIVITIES

|           | 2022<br>£         | 2021<br>£         |
|-----------|-------------------|-------------------|
| Hall Lets | 1,260             | (1,492)           |
|           | <u>          </u> | <u>          </u> |

In 2021 due to the COVID-19 pandemic, Carmyle Community Centre refunded the money for pre-booked hall lets.

#### 4. CHARITABLE ACTIVITIES COSTS

|                                 | Direct<br>Costs (see<br>note 5)<br>£ |
|---------------------------------|--------------------------------------|
| Operation of a Community Centre | 4,751                                |
|                                 | <u>          </u>                    |

#### 5. DIRECT COSTS OF CHARITABLE ACTIVITIES

|                          | 2022<br>£         | 2021<br>£         |
|--------------------------|-------------------|-------------------|
| Telephone                | 466               | 486               |
| Postage and stationery   | -                 | 536               |
| Sundries                 | 58                | 315               |
| Payroll Fees             | -                 | 317               |
| Repairs & Maintenance    | 810               | 2,263             |
| Insurance                | 556               | 619               |
| Accountancy Fees - IE    | 810               | 660               |
| Equipment                | -                 | 1,335             |
| Heat & Light             | 1,840             | 1,830             |
| Travel Expenses          | 27                | -                 |
| Young People's Programme | -                 | 6,000             |
| Art Competition Prizes   | -                 | 170               |
| Bookkeeping              | -                 | 1,333             |
| Depreciation             | 184               | 185               |
|                          | <u>          </u> | <u>          </u> |
|                          | 4,751             | 16,049            |
|                          | <u>          </u> | <u>          </u> |

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total<br/>funds<br/>£</b> |
|------------------------------------|-------------------------------------|-----------------------------------|------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                                     |                                   |                              |
| Donations and legacies             | -                                   | 9,331                             | 9,331                        |
| Other trading activities           | (1,492)                             | -                                 | (1,492)                      |
| <b>Total</b>                       | <u>(1,492)</u>                      | <u>9,331</u>                      | <u>7,839</u>                 |
| <b>EXPENDITURE ON</b>              |                                     |                                   |                              |
| <b>Charitable activities</b>       |                                     |                                   |                              |
| Operation of a Community Centre    | 185                                 | 15,864                            | 16,049                       |
| <b>NET INCOME/(EXPENDITURE)</b>    | <b>(1,677)</b>                      | <b>(6,533)</b>                    | <b>(8,210)</b>               |
| <b>RECONCILIATION OF FUNDS</b>     |                                     |                                   |                              |
| <b>Total funds brought forward</b> | 15,197                              | 8,944                             | 24,141                       |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>13,520</u>                       | <u>2,411</u>                      | <u>15,931</u>                |

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

8. TANGIBLE FIXED ASSETS

|                                   | Fixtures<br>and<br>fittings<br>£ |
|-----------------------------------|----------------------------------|
| <b>COST</b>                       |                                  |
| At 1 April 2021 and 31 March 2022 | 738                              |
| <b>DEPRECIATION</b>               |                                  |
| At 1 April 2021                   | 185                              |
| Charge for year                   | 184                              |
| At 31 March 2022                  | 369                              |
| <b>NET BOOK VALUE</b>             |                                  |
| At 31 March 2022                  | 369                              |
| At 31 March 2021                  | 553                              |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                  | 2022<br>£ | 2021<br>£ |
|------------------|-----------|-----------|
| Accrued expenses | 750       | 600       |

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                     | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|---------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Fixed assets        | 369                        | -                        | 369                         | 553                         |
| Current assets      | 12,821                     | -                        | 12,821                      | 15,978                      |
| Current liabilities | (750)                      | -                        | (750)                       | (600)                       |
|                     | 12,440                     | -                        | 12,440                      | 15,931                      |

Comparatives for analysis of net assets between funds

|                     | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|---------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Fixed Assets        | 553                        | -                        | 553                         | -                           |
| Current assets      | 13,567                     | 2,411                    | 15,978                      | 25,387                      |
| Current liabilities | (600)                      | -                        | (600)                       | (1,246)                     |
|                     | 13,520                     | 2,411                    | 15,931                      | 24,141                      |

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

## 11. MOVEMENT IN FUNDS

|                            | At 1/4/21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/22<br>£ |
|----------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b>  |                |                                  |                    |
| General fund               | 13,520         | (1,080)                          | 12,440             |
| <b>Restricted funds</b>    |                |                                  |                    |
| Glasgow City Council - IGF | 2,411          | (2,411)                          | -                  |
| <b>TOTAL FUNDS</b>         | <u>15,931</u>  | <u>(3,491)</u>                   | <u>12,440</u>      |

Net movement in funds, included in the above are as follows:

|                            | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|----------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>  |                            |                            |                           |
| General fund               | 1,260                      | (2,340)                    | (1,080)                   |
| <b>Restricted funds</b>    |                            |                            |                           |
| Glasgow City Council - IGF | -                          | (2,411)                    | (2,411)                   |
| <b>TOTAL FUNDS</b>         | <u>1,260</u>               | <u>(4,751)</u>             | <u>(3,491)</u>            |

## Comparatives for movement in funds

|                              | At 1/4/20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/21<br>£ |
|------------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b>    |                |                                  |                    |
| General fund                 | 15,197         | (1,677)                          | 13,520             |
| <b>Restricted funds</b>      |                |                                  |                    |
| Glasgow City Council - IGF   | 1,844          | 567                              | 2,411              |
| Big Lottery - Awards for All | 7,100          | (7,100)                          | -                  |
|                              | <u>8,944</u>   | <u>(6,533)</u>                   | <u>2,411</u>       |
| <b>TOTAL FUNDS</b>           | <u>24,141</u>  | <u>(8,210)</u>                   | <u>15,931</u>      |

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

|                              | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Movement<br/>in funds<br/>£</b> |
|------------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| <b>Unrestricted funds</b>    |                                     |                                     |                                    |
| General fund                 | (1,492)                             | (185)                               | (1,677)                            |
| <b>Restricted funds</b>      |                                     |                                     |                                    |
| Glasgow City Council - IGF   | 9,331                               | (8,764)                             | 567                                |
| Big Lottery - Awards for All | -                                   | (7,100)                             | (7,100)                            |
|                              | <u>9,331</u>                        | <u>(15,864)</u>                     | <u>(6,533)</u>                     |
| <b>TOTAL FUNDS</b>           | <u>7,839</u>                        | <u>(16,049)</u>                     | <u>(8,210)</u>                     |

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**13. PURPOSES OF FUNDS**

General Fund - the unrestricted, free reserves of the charity

Glasgow City Council - Integrated Grant Fund contribution towards staff and overhead costs

Big Lottery - Funding for Young People's Programmes