Charity registration number SC054444 (Scotland)

# KIRKLISTON COMMUNITY CENTRE ASSOCIATION SCIO

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 30 APRIL 2026

# KIRKLISTON COMMUNITY CENTRE ASSOCIATION SCIO

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# KIRKLISTON COMMUNITY CENTRE ASSOCIATION SCIO

## CHAIRPERSON'S REPORT

## *FOR THE YEAR ENDED 30 APRIL 2026*

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Our Committee is dedicated to improving conditions within the Centre and to sharing our extensive range of group activities with the local community.

Recent work within the Centre which was carried out by the Management Committee and City of Edinburgh Council:

**Decorated Foyer – Management Committee**
Our Foyer was totally stripped of old woodchip paper, skimmed and redecorated in February 2026. CEC completed an asbestos check so the work could be carried out.

**Windows – City of Edinburgh Council**
We are delighted that CEC commenced replacing the windows throughout the Centre on the 8th June 2026. This work is ongoing.

**Ongoing Refurbishment – Management Committee**
Some areas of the Foyer and Family Room decoration have been damaged and will need some remedial work to fix.

We would also like to replace the flooring in the Foyer as this is in a bad state. We will request an asbestos check soon (if this has not already been done by CEC). We have delayed this work due to the windows being currently refurbished.

We have recently created a new website and moved from Wordpress to Wix, making changes and updates faster and cheaper. We are extremely happy with it.

**Finance**
We are pleased to confirm our accounts are fully up to date with our annual submissions to OSCR (Office of the Scottish Charities Regulator). We changed our legal structure to a SCIO in August 2025 and the wind up of our previous charity entity (SC000028) was completed in January 2026.

**Our Groups**
We are extremely pleased to report that our Centre accommodates 28 Groups offering a wide range of activities. This equates to approximately 340 weekly users.

Our Management Committee is committed to helping all our Centre Groups and this year we have helped fund:

- Two Art Groups
- Kirky Samba
- Toddlers Group
- Community Centre Craft Group
- Monday Youth Club
- Wednesday Youth Club
- Indoor Bowlers
- KCC Craft Group

At Christmas our Committee met with Church Elders and agreed to help some families and elderly members of our Community - this was well received and brightened up Christmas Day for those concerned.

We are also pleased to report that the Adventure Park at Conifox agreed to host a BBQ and Soft Play for 100 of our youth members in June 2026. This was done free of charge.

**Former Nursery Building Update**
We have asked CEC in January 2025, if we may use the rooms in the Nursery and it was agreed in principle that we may have the use of two rooms. Work on the windows throughout the Centre has begun, so hopefully we will be able to use these rooms when the work is complete.

# KIRKLISTON COMMUNITY CENTRE ASSOCIATION SCIO

## CHAIRPERSON'S REPORT (CONTINUED)

### *FOR THE YEAR ENDED 30 APRIL 2026*

**General**
We would like to take this opportunity to thank Nicola Nolan for her support and wish her well in her new role. We would also like to welcome Alex Duff as our new Admin Support. We would also like to thank Ross and the full FM Team for all their help. A huge thank you to Helen Bourquin and her Team for their guidance and support over the last year.

We would also like to thank all our users for their valued support.

Lastly I would like to thank our KCCA Trustee Members for their full 'hands on' support, in ensuring our Centre is run well and we continue to do our utmost to ensure our Community members come first.



Agnes Rothney
**Chairperson**

Date: 6 October 2026

# KIRKLISTON COMMUNITY CENTRE ASSOCIATION SCIO

## TRUSTEES' REPORT

## *FOR THE YEAR ENDED 30 APRIL 2026*

The trustees present their annual report and financial statements for the year ended 30 April 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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).

On 1 August 2025 the Board made the decision to convert to association into a SCIO. The merger accounting method has been used when producing this set of accounts and is not prohibited by company law or any other relevant legislation relating to the organisation.

**Objectives and activities**

To advance education and provide facilities for recreation where such provision is in the interest of Social Welfare and improving the condition of life of members in the community of Kirkliston. To work with the council in managing and maintaining a community centre.

Activities that take place in the centre:

- Activities and support groups for older people
- Adult classes
- Support and education to parents and carers
- Youth clubs and activities for young people and children

**Achievements and performance**

**Kirkliston Community Craft Group**

Our Community Centre group, which is run by a member of the Management Committee, has grown in numbers.

We are lucky enough to have very knowledgeable members who are extremely talented and are happy to share their knowledge with the rest of our group. This year we have scheduled weekly classes to include a wide variety of crafts.

We would like to take this opportunity to thank the Management Committee for their continued support.

**Tuesday Art Group**

Our Tuesday group is an informal art group with an average of ten regular members. Tutored by Jim Thomson. One of our group has so far had two sole exhibitions at Hopetoun House, which is a major achievement.

Our class consists of a whole range of different materials from oil painting, pastels, water colour and acrylics. We are learning, and experimenting, all the time. We love meeting up on a Tuesday and it is super way of socialising with different people. We also have time for a cuppa.

A huge thank you from all members to the Management Committee for supporting our Group.

**Indoor Bowlers**

The indoor bowling group is very well attended and much loved by all the members. We all enjoy our Wednesday afternoons, as it a chance to catch up with friends and enjoy a cuppa before we play our indoor bowls.

We would like to thank the Community Centre Management for supporting our Indoor Bowlers.

**Kirky Samba Band**

Sadly this year our band has reduced in numbers and we all made the decision to put the Band on hold until January 2026. We would like to thank the Community Centre Management for supporting our Samba Band with accommodation and providing us with a Tutor. We will keep the MC informed about restarting when we can attract new membership.

**Cheesetown Ukulele Band**

This last year had been a challenge to keep numbers buoyant and at a level where the band can maintain effective sessions. Some weeks have seen numbers too low to continue and quite a few sessions have been cancelled at short notice.

I am pleased, however, to report that a small group of members continue to meet regularly enough to warrant the group continuing. The Management Committee has shown great flexibility in allowing the group to only pay for sessions used and their generosity is very much appreciated.

Recently, the group has moved to Whatsapp for regular member communication, which makes short notice changes easier to manage. A huge thanks to Robert Miles, who has taken the time to create two books of the group's favorite music and who continues to source new and interesting tunes to share with everyone.

**Financial review**

The Association has recorded a surplus of £1,835 for the year (2025: deficit of £37,912). Funds held in reserve on the balance sheet total £81,055 (2025: £79,220).

*Reserves policy*

The Association needs, for normal purposes, only enough reserves as is needed to cover six months expenditure. However, in the uncertain financial climate pertaining at present, greater calls may be made on the resources of the Association to help mitigate the real costs on the Local Authority of keeping the Centre open and it seems prudent to try to build up reserves against the all-too-real possibility of this happening.

**Plans for future periods**

To continue creating a welcoming and friendly atmosphere where members help and inspire each other to make ambitious and meaningful artwork.

Looking towards the new year, we would ideally like to move into one of the other rooms where we would have better storage and, most importantly, a sink. If this were possible, we could extend our natural inks project to include silkscreen and oil-based printmaking. A sink would also make painting, printmaking and keeping our brushes, etc, in better condition a great deal easier.

Later in the year, when the weather becomes fairer, we will be out collecting plants for drawing, recording and ink making, keeping the group physically and mentally active. Continuing different ways of creating cyanotypes over a longer period of time would allow a more in-depth understanding of how to obtain results.

This is a very active group who love to learn about new methods, materials and try them out themselves, keeping them abreast of modern methods and attitudes. We are hoping that we will be able to visit important exhibitions as they come along.

At the moment, we have put the possibility of designing a hanging piece or mural within the Community Centre on hold, however, if there was a more suitable art room available, then, with the consent of the committee, we could create a group work for the new room.

**Structure, governance and management**

The charity is an unincorporated Association with a written constitution. It was formed to benefit the community of Kirkliston by providing facilities for the residents of the area to develop their sense of citizenship or community development through the promotion of education, leisure pursuits and general health and wellbeing.

*Recruitment and appointment of trustees*
The management committee are elected at the Annual General Meeting consisting of a maximum of 12 individual members and 10 potential appointees representing the Community Council, schools, employees within the centre, social work and Churches.

The office bearers are also elected at the AGM.

| | |
|---|---|
| **Registered charity name** | Kirkliston Community Centre Association |
| **Charity registration number** | SC000028 |
| **Principal office** | 16-18 Queensferry Road<br>Kirkliston<br>EH29 9AQ |
| **The Trustees** | Agnes Rothney (Chair)<br>Scott Christie (Treasurer)<br>Laurence McIntosh (Secretary)<br>Nicola Wood (Vice Chair)<br>Pauline Wingate<br>Lisa Mackay |
| **Independent examiner** | Fiona Haro<br>Thomson Cooper<br>3 Castle Court<br>Carnegie Campus<br>Dunfermline<br>KY11 8PB |

*Organisational structure*
The management committee determines, in co-operation and discussion with the City of Edinburgh Employees, who uses the centre and how money is spent. The management committee has total control over it's own funds.

**Statement of trustees' responsibilities**
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 trustees to prepare financial statements for each financial year which 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 year.

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 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 operation.

The trustees are responsible for keeping sufficient accounting records that 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 Trustee Investment (Scotland) Act 2005, the Charities 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 are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the Board of Trustees.



Ms A Rothney
**Trustee**

6 October 2026

# KIRKLISTON COMMUNITY CENTRE ASSOCIATION SCIO

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF KIRKLISTON COMMUNITY CENTRE ASSOCIATION SCIO

I report on the financial statements of the charity for the year ended 30 April 2026, which are set out on pages 8 to 14.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

**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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
   - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

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

Fiona Haro

**Fiona Haro CA**
**Thomson Cooper**
22 Stafford Street
Edinburgh
EH3 7BD
6 October 2026

# KIRKLISTON COMMUNITY CENTRE ASSOCIATION SCIO

## STATEMENT OF FINANCIAL ACTIVITIES
## INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 30 APRIL 2026*

| | Notes | Unrestricted funds 2026 £ | Unrestricted funds 2025 £ |
|---|---|---|---|
| **Income from:** | | | |
| Charitable activities | **2** | 29,786 | 31,097 |
| Investments | **3** | - | 258 |
| **Total income** | | 29,786 | 31,355 |
| **Expenditure on:** | | | |
| Charitable activities | **4** | 27,951 | 69,267 |
| **Total expenditure** | | 27,951 | 69,267 |
| **Net income/(expenditure) and movement in funds** | | 1,835 | (37,912) |
| **Reconciliation of funds:** | | | |
| Fund balances at 1 May 2025 | | 79,220 | 117,132 |
| **Fund balances at 30 April 2026** | | 81,055 | 79,220 |

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

# KIRKLISTON COMMUNITY CENTRE ASSOCIATION SCIO

## BALANCE SHEET

### *AS AT 30 APRIL 2026*

| | Notes | 2026 £ | £ | 2025 £ | £ |
|---|---|---|---|---|---|
| **Current assets** | | | | | |
| Cash at bank and in hand | | 81,936 | | 80,060 | |
| **Creditors: amounts falling due within one year** | **10** | (881) | | (840) | |
| **Net current assets** | | | 81,055 | | 79,220 |
| **The funds of the charity** | | | | | |
| Unrestricted funds | **11** | | 81,055 | | 79,220 |
| | | | 81,055 | | 79,220 |

The financial statements were approved by the trustees on 6 October 2026

Mr S Christie
**Trustee**

Ms A Rothney
**Trustee**

**1 Accounting policies**

**Charity information**

Kirkliston Community Centre Association SCIO is a public benefit entity and an unincorporated registered charity in Scotland. The address of the principal office is 16-18 Queensferry Road, Kirkliston, EH29 9AQ.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

On 1 August 2025 the Board decided to convert this association to a SCIO.
The merger accounting method has been used when producing this set of accounts and is not prohibited by company law or any other relevant legislation relating to the organisation. All amounts included in the financial statements relate to ongoing activities and so have been included as combined for the whole period. As there has been no merger from an outside organisation, all activities are relating solely to the community centre's operations in the current and comparative figures.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1 Accounting policies** **(Continued)**

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.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Equipment | 18% straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**1 Accounting policies** **(Continued)**

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**2 Income from charitable activities**

| | Unrestricted funds 2026 £ | Unrestricted funds 2025 £ |
|---|---|---|
| Vending machine sales | 1,514 | 1,862 |
| Room hire | 28,272 | 28,275 |
| Other income | - | 960 |
| | 29,786 | 31,097 |

**3 Income from investments**

| | Unrestricted funds 2026 £ | Unrestricted funds 2025 £ |
|---|---|---|
| Interest receivable | - | 258 |

**4 Expenditure on charitable activities**

| | 2026 £ | 2025 £ |
|---|---|---|
| **Direct costs** | | |
| Consumables and equipment | 3,447 | 3,508 |
| Tutor fees | 2,240 | 3,180 |
| Vending machine costs | 1,312 | 3,229 |
| Donations to institutions | 6,250 | 1,758 |
| | 13,249 | 11,675 |
| **Share of support and governance costs (see note 5)** | | |
| Support | 13,820 | 56,755 |
| Governance | 882 | 837 |
| | 27,951 | 69,267 |

**5 Support costs allocated to activities**

| | Total 2026 £ | Total 2025 £ |
|---|---|---|
| Depreciation | - | 502 |
| Repairs and maintenance | 8,511 | 50,598 |
| Insurance | 249 | 249 |
| Subscriptions | 578 | 414 |
| Website and computing | 785 | 316 |
| Professional services | 268 | 1,091 |
| KCCA expenses | - | 632 |
| Youth club expenses | 489 | 530 |
| Premises running costs | 2,940 | 2,423 |
| Governance | 882 | 837 |
| | 14,702 | 57,592 |

| **Governance costs comprise:** | 2026 £ | 2025 £ |
|---|---|---|
| Independent examination fee | 882 | 837 |
| | 882 | 837 |

**6 Net movement in funds**

| | 2026 £ | 2025 £ |
|---|---|---|
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the independent examination of the charity's financial statements | 882 | 837 |
| Depreciation of owned tangible fixed assets | - | 502 |

**7 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**8 Employees**

The average monthly number of employees during the year was:

| | 2026 Number | 2025 Number |
|---|---|---|
| Total | - | - |

There were no employees whose annual remuneration was more than £60,000.

## 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## 10 Creditors: amounts falling due within one year

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Accruals and deferred income | 881 | 840 |

## 11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

| | At 1 May 2025 | Incoming resources | Resources expended | At 30 April 2026 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | 79,220 | 29,786 | (27,951) | 81,055 |

| Previous year: | At 1 May 2024 | Incoming resources | Resources expended | At 30 April 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General funds | 117,132 | 31,355 | (69,267) | 79,220 |

## 12 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).