

ST MARTINS COMMUNITY RESOURCE CENTRE

Annual Report & Financial Statements

For the year ended

31 March 2024



Scottish Charity No SC042335

ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name St Martin's Community Resource Centre

Charity Number SC042335

Principal Address 232 Dalry Road

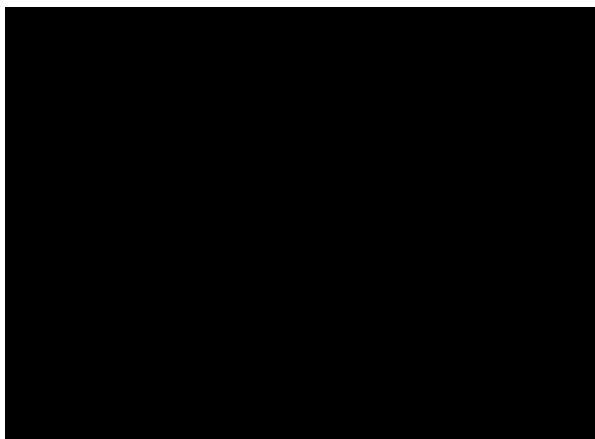
Edinburgh

Midlothian

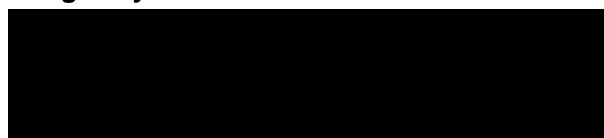
EH11 2JG

Website Address www.smcrc.org

Current Trustees



Other Trustees who served during the year



Bankers

The Co-operative Bank

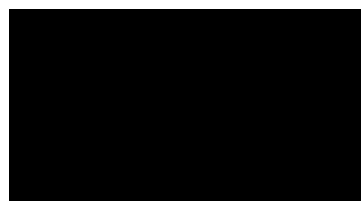
PO Box 101

1 Balloon Street

Manchester

M60 4EP

Independent Examiner



TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

St Martin's Community Resource Centre (known as SMCRC) is a single tier Scottish Charitable Incorporated Organisation (SCIO) registered with the Office of the Scottish Charity Regulator (OSCR) with the charity no SC042335. It was successfully converted from a Company Limited by Guarantee (SC386146) on 25th April 2017. It is governed by its constitution which was updated on 14th February 2019.

Appointment of Trustees

The constitution allows for a minimum of three and a maximum of twelve trustees. The trustees consist of;

- Ordinary Trustees – those eligible under the relevant clause within the constitution and
- Up to two Nominated Trustees by the Vestry of St Martin of Tours Episcopal Church

The trustees are appointed at the AGM with one third, those who have been longest in office, retiring but are eligible for re-election. The Board may from time to time appoint other trustees who they believe have the requisite skills, these co-opted trustees retire at the next AGM but are eligible for re-election.

Organisational Structure

St Martin's Community Resource Centre is a single tier SCIO with the trustees also being the members of the charity.

Risk Assessment

A number of policies are in place within St Martins Community Resource Centre to minimise risk, particularly in respect of those considered vulnerable. These policies are part of the day to day workings of the centre and are subject to an ongoing regular review process.

OBJECTS & ACTIVITIES

The organisation is in existence to promote the advancement of religion, citizenship, community development, public health and wellbeing by maintaining and operating St Martin's Community Resource Centre for the local community.

ACHIEVEMENTS & PERFORMANCE

Working with local organisations

One organisation has permanent rented space within the building. This is St Martin's Episcopal Church congregation, who worship weekly in the building and run a variety of activities including the Guardian and Toddler Group and an annual Art exhibition.

In addition to this we have a number of groups who have used the building over a number of years. These have included:

- SPOKES – the Lothian Cycle Campaign
- Gorgie Collective – A community arts organisation
- Gorgie Dalry Toy Library
- Health All Round, a local community health project
- GS Academy of Dance
- LI Shi
- Braes Music.
- Collacastellera Edinburgh
- Granton Goes Greener
- Ehlers Danlos Support group
- The Welcoming
- Tango dancing Lessons

During the year, there has been a significant increase in the number of different groups using the building and the decision to move to an automated hall booking system is proving worthwhile.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

St Martin's Community Resource Centre, in partnership with these organisations and individuals from the community, provided a range of community activity, including:

- A Toy library
- Guardian and toddler group
- Art Exhibitions
- Good Morning Gorgie (a social group for 55+)
- Exercise classes for 55+ age group
- Dance groups
- Martial Arts
- Piano and Chanter tuition
- Human Tower practice
- Distribution of second hand clothes, shoes etc to people in need
- English Classes (EFL)
- EDS Support
- One-off meetings for local groups

Provision and Use of Internet Facilities

The provision of internet facilities within the building has continued to allow

1. The Board to meet in the building with some trustees present and others attending via Zoom
2. Allowed St Martin's Church to continue to offer Zoom facilities to those unable to attend services now that these are taking place in the building. This has enabled those who are vulnerable to feel part of the congregation.

During the year the Board took the decision to modernise how it uses IT, with an updated website, improved communications and document sharing, and by moving to an online room booking system. In connection with this the Board also put in place business resilience planning measures to ensure that all functions can be performed by more than one person.

Refurbishment of the Centre

Work has continued with general maintenance within this financial year to keep the building in good condition. In particular the quinquennial inspection highlighted some roof repairs which needed attention. These were duly carried out

Donations and Grants

The Board wishes to extend its thanks to St Martin's Episcopal Church for the financial support provided by them to assist with the cost of the roof repairs. This support has enabled SMCRC to retain funds in reserve for future works.

Board Structure

During the year Bob Allen, one of the founding members of SMCRC decided to retire. The Board wishes to put on record its grateful thanks to Bob for the many years of hard work both with maintenance and hall management and his dedication to the life of the centre.

SMCRC has continued to seek new members for the Board and has been successful in attracting volunteers. The Board will continue to seek new members to ensure that it meets its aim of ensuring all functions can be covered by more than one individual.

FINANCIAL REVIEW

Overview

The total income for the year is £41,436 (2023: £22,030 with the main income hall hire for community activities). The total expenditure for the year is £41,233 (2023: £15,524) with the largest expenditure being spent on the clearing of the Dry Rot and general maintenance and upkeep of the hall.

TRUSTEES' ANNUAL REPORT

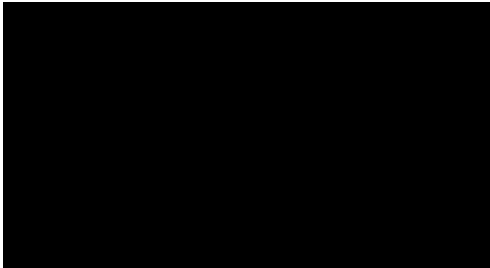
FOR THE YEAR ENDED 31 MARCH 2024

Reserves Policy

The trustees believe that six months' expenditure within the general fund is a safe amount to allow for the timing differences between receipts and payments and for the trustees to seek funding as required which as per this year's expenditure is calculated as £11,976 The reserves at the yearend are £5,919 (2023: £15,116) which is below the target and the trustees continue to look for alternative unrestricted funding to increase this.

APPROVAL

This report was approved by the trustees on 27th November 2024 and signed on their behalf by:



INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Independent Examiner's Report to the Trustees of St Martins Community Resource Centre

I report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages 8 to 11.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 Act 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 2006 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 came 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



STATEMENT OF RECEIPTS & PAYMENTS

FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Receipts		£	£	£	£
Donations		629	2,500	3,129	1,764
Hall Lets		22,671	-	22,671	18,478
Grants-SEC- Dry Rot		-	3,000	3,000	1,788
Other Income		2,636	-	2,636	-
		25,936	5,500	31,436	22,030
Payments					
Charitable Activities	5	23,586	17,287	40,873	15,164
Governance Costs		360	-	360	360
		23,946	17,287	41,233	15,524
Net movement in funds		1,990	(11,787)	(9,797)	6,506
Transfers between funds		(11,187)	11,187	-	-
Surplus/(Deficit) for year		(9,197)	(600)	(9,797)	6,506

All funds are unrestricted

The Notes on pages 10 to 11 form an integral part of these accounts.

STATEMENT OF BALANCES

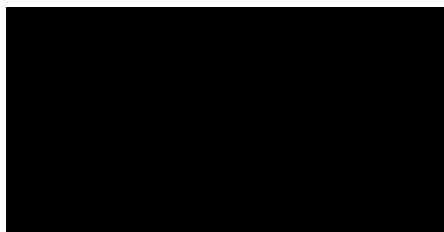
AS AT 31 MARCH 2024

		Unrestricted	Restricted	Total	Total
	Note	Funds	Funds	2024	2023
Funds Reconciliation		£	£	£	£
Balance as at 01 April 2023		25,116	600	25,716	19,210
Surplus/(Deficit) for year		(9,197)	(600)	(9,797)	6,506
Balance as at 31 March 2024	6	15,919	-	15,919	25,716
Bank & Cash Balances					
Cash at Bank		15,919	-	15,919	25,716
Cash in Hand		-	-	-	-
		15,919	-	15,919	25,716
Liabilities					
Governance IE Fee		360	-	360	360
		360	-	360	360

All funds are unrestricted

The Notes on pages 10 to 11 form an integral part of these accounts.

These accounts were approved by the trustees on 27th November 2024 and signed on their behalf by:



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. Basis of Preparation

These accounts have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There have been no changes to the basis of preparation or to the previous year's accounts.

2. Fund Accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Designated funds are unrestricted funds that the trustees have set aside for particular purposes. The designation is administrative only and does not restrict the trustees' ability to apply the funds.
- (c) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (d) The purposes of the funds are shown in Note 7.

3. Taxation

- (a) The charity is not liable to corporation tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- (a) No remuneration was paid to trustees or any persons connected with them during the year (2023: £Nil).
- (b) No expenses were reimbursed to the trustees during the year (2023: £Nil).
- (c) The charity's insurance policy includes trustee indemnity insurance cover for all of its trustees.

5. Cost of Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Salaries	2,991	-	2,991	2,391
Maintenance and Cleaning	10,406	-	10,406	4,147
Insurance	2,999	-	2,999	4,111
Telephone and Broadband	453	-	453	389
Utilities	6,518	-	6,518	4,091
Sundries	219	-	219	35
Dry rot expenditure	-	17,287	17,287	-
	23,586	17,287	40,873	15,164

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

6. Movements in Funds

	As at 31/03/2023	Receipts	Payments	Transfers	As at 31/03/2024
	£	£	£	£	£
<u>Unrestricted Funds</u>					
General Fund	15,116	25,936	(23,946)	(11,187)	5,919
Designated Fund - Property	10,000	-	-	-	10,000
	25,116	25,936	(23,946)	(11,187)	15,919
<u>Restricted Funds</u>					
Dry Rot Fund	600	5,500	(17,287)	11,187	-
	600	5,500	(17,287)	11,187	-
 Total Funds	 25,716	 31,436	 (41,233)	 -	 15,919

7. Purpose of Funds

General Fund	Monies that the trustees may freely use to further the purposes of the charity
Property Fund	Designated fund which are monies that the trustees have set aside to carry out refurbishment in the centre.
Dry Rot Fund	Restricted donations received to cover costs related to dry rot within the centre

8. Other Assets

Over the years the trustees have completed various projects to transform and upgrade the centre to make it a valuable and accessible venue for the local community, this includes upgrading the toilets, installing lifts and upgrading the heating system. In addition to this there are various other items both purchased and donated including kitchen appliances and kitchen ware, tables and chairs. There is no market value for all of these assets but they are insured for £55,701.