

**SOUTHSIDE COMMUNITY CENTRE ASSOCIATION SCIO**  
**Report and Financial Statements of the Trustees**  
**for the year ended 31 March 2024**

Charity No: SCO 51544

**SOUTHSIDE COMMUNITY CENTRE ASSOCIATION SCIO  
REPORT AND FINANCIAL STATEMENTS**

**for the year ended 31 March 2024**

<b>CONTENTS</b>	<b>PAGE</b>
Legal and Administrative Information	1
Trustees Annual Report	2-5
Independent Examiner's Report	6
Statement of Financial Activities (incorporating the Income and Expenditure Account)	7
Balance Sheet	8
Notes to the Accounts	9-13

## SOUTHSIDE COMMUNITY CENTRE ASSOCIATION SCIO

### LEGAL AND ADMINISTRATIVE DETAILS

**Charity number:** SCO51544

**Principal Address:** Southside Community Centre  
117 Nicolson Street,  
Edinburgh EH8 9ER

**Independent Examiner:** Helen Lowe Ltd  
17-21 East Mayfield  
Edinburgh EH9 1S

**Bankers:** Royal Bank of Scotland  
30 Nicolson Street  
Edinburgh EH8 9DL

**Trustees:**

Christopher Ludlam (Chair)  
Susan Robertson (Treasurer)  
Nila Joshi (Secretary)  
Nahid Aslam  
Alastair Lees (to 30/9/23)  
Joanna Boyce (to 30/9/23)  
Lamin Bajo (to 30/9/23)  
Md Noor Alam  
Farrah Maryam (to 8/11/23)  
Samba Sene (to 10/3/24)  
Fiona Harrison (from 30/9/23)  
Neill Walker (from 30/9/23 to 23/5/24)  
Lisa Sibbald (from 30/9/23 to 8/5/24)

# SOUTHSIDE COMMUNITY CENTRE ASSOCIATION SCIO

## TRUSTEES' REPORT

for the year to 31 March 2023

The trustees present their report with the financial statements of the Charity for the year ended 31 March 2024.

### **Objects and Activities**

#### Purposes

The advancement of education; the advancement of citizenship or community development; the advancement of the Arts, heritage, culture or science; the provision of recreational facilities; the advancement of human rights; the promotion of equality and diversity; and any other purpose that may be reasonably regarded as analogous to any of the preceding purposes.

#### Activities

The main activities of the charity are to host groups and events in the Centre to meet the purposes as detailed in our Constitution and given above. We work with City of Edinburgh Council to encourage and develop the use of the Centre by diverse Community groups.

### **Achievements and performance**

This is the first full year that the charity has operated as a SCIO. The arrangements have worked well. The Board of Trustees meets monthly.

**Appointment of Chief Executive** In November 2023 the Trustees appointed a Chief Executive, Michael Traill. Amongst his activities he will be responsible for enhancing liaison with the community and welcoming new groups into the Centre. This appointment has increased our capacity to extend our centre programme, improve our facilities as well as nurture existing partnerships and develop new ones.

**General activities** The SCIO welcomes and oversees a wide variety of activities within the Centre, in addition to those organised by the city of Edinburgh Council. There is demand to be open at the weekends, in addition to weekday.

**Garden Project** Funded by the UK Governments Shared Prosperity Fund work has been ongoing in our gardens and hard standing areas. Our two front street facing gardens are now planted as wildflower meadows with planters placed to the front & side of the building containing small trees and flowers. The planting improved our grounds visually as well as providing a vital green habitat for local wildlife. Two of our wooden benches returned from refurbishment and now sit proudly in in our front gardens area.

**Improved communications** In response to community feedback we have significantly increased communication with both place and thematic communities by sharing a monthly newsletter, in electronic and printed form, as well as widely distributing our programme each month. Our website is updated weekly with regular centre news and what's on information and we continue to make use of our social media platforms.

**SOUTHSIDE COMMUNITY CENTRE ASSOCIATION SCIO  
TRUSTEES' REPORT (Continued)  
for the year to 31 March 2023**

**Internal decoration** In order to enhance the appearance of the centre we worked alongside the local authority Community Pay Back team to repaint the ground floor areas of the centre, ensuring that our centre is well presented for our valued centre users. We shall be exploring further improvements to the centre's appearance in 2024/2025.

**Organisational development** Strengthening our organisation so that we can best fulfil our responsibilities began this year with an ongoing reviewing started of our policies and procedures. This work will continue into 2024/2025.

**Development of the Centre's Hall** The Trustees are keen to continue the development of the Hall especially to have a simple to use public address system, theatre lights that can be used to enhance drama performances, and to have the facility to show films with the powerful video projector. The additional facilities will require further external funding and this is being sought.

**Café** Last year the Coorie-Inn Café was very successful in providing a warm post-Covid welcome. This again demonstrated the benefit to the community and the Centre in having a café that was appreciated by many. This year Goodies have been enthusiastic to provide a café service and this has proved popular with many. The arrangements are now on a firmer footing with Goodies being formally established as a SCIO.

### **Financial Review**

The financial statements follow on pages 6 to 11. These statements are prepared in terms of the Statement of Recommended Practice 2015 – Accounting and Reporting by Charities.

The Total income for the year was £64,617 (2023: £275,710) and the total expenditure was £92,209 (2023: £44,580), resulting in a deficit of £27,592 (2023: surplus £231,130). The total funds held at 31 March 2024 amounted to £203,538 (2023: £231,130), of which £12,049 (2023: £2,684) was held for specific purposes.

The income in 2023 was unusually high due to the transfer of funds as a donation from Southside Community Centre Association on the setting up of the SCIO.

### **Future plans**

**Weekend opening** We continue to receive ongoing requests for community access to the centre at weekends. This is a challenge for us due the cost and process involved in organising additional janitorial services. We hope to find a way forward next year.

**Supporting former local authority groups** Two long standing local authority run groups are being brought to an end by the local authority, we hope to see the continuation of both groups by us, subject to external funding.

**SOUTHSIDE COMMUNITY CENTRE ASSOCIATION SCIO**  
**TRUSTEES' REPORT (Continued)**  
**for the year to 31 March 2023**

**Attracting external funding** A key to developing our building, and the offering of our programme rests upon securing external grant funding. The funding landscape for the third sector in Scotland at the moment is a challenge, and this is expected to continue throughout the next year. However, we shall continue to seek funding where possible.

**Supporting new community groups** Over the next year we will consider how we support new community groups to form and make use of the centre. This support is likely to be through the provision of reduced cost room/hall hire.

**Increasing Centre usage** A priority in the next year shall be increasing centre usage. We have begun to understand some of the barriers around this, and shall seek to address these. Increasing centre usage has a benefit of increasing our income to allow for additional investment but also supports citizens from across the city to access social, learning, creative and health improvement opportunities.

**Strengthening our organisation** We shall continue to ensure that our organisation is equipped to fulfil its obligations and responsibilities.

**Café sound system** We have received a grant to arrive shortly that will allow us to install new sound equipment in the café seating area. This equipment supports easy use of the space for musical performances.

### **Reserves Policy**

The Board of Trustee's reserve policy is to maintain a level of free unrestricted funds to ensure a minimum of six months funding, which equates to approximately £45,000. The current level of free reserves is £191,739 which is above the required level. The Trustees have future plans for further investment in the facilities of the Centre.

### **Structure Governance and Management**

#### **Governing Document**

The charity is a Scottish Charitable Incorporated Organisation (SCIO), charity registration number SC051544 and is governed by its constitution.

#### **Trustees Appointment**

The board of Trustees are appointed in accordance with the constitution.

#### **Organisation**

The Board of Trustees meet regularly and are responsible for all strategic and major policy decisions. They are also responsible for the overall management of the organisation including the employment of any staff. Council staff based in the building assist with the day to day management of the organisation.

**SOUTHSIDE COMMUNITY CENTRE ASSOCIATION SCIO**

**TRUSTEES' REPORT (Continued)**

**for the year ended 31 March 2024**

**Risk Management**

The major risks of the charity are:

- City of Edinburgh Council own the Community Centre and have responsibility for maintenance and repairs and provide cleaning, janitorial and business support. These services have been severely cut back over the past few years and any further cuts would put the ability to keep the centre open at risk.
- The charity continually needs to attract new Trustees to the Management Committee (Board) to remain viable.

The mitigation for these risks are:

- To maintain close links with CEC local councillors and officers, in particular with the Community Empowerment and Engagement Service, and ensure that the programme of groups/classes/events reflect the needs of a diverse group of users and have the Centre recognised as a valuable, vibrant community resource.
- The charity has been offered the chance to work with EVOC with funding available to the Community Empowerment and Engagement Service and can develop a training schedule for Trustees and succession planning.

**SOUTHSIDE COMMUNITY CENTRE ASSOCIATION SCIO**

**REPORT OF THE INDEPENDENT EXAMINER**

**for the year ended 31 March 2024**

I report on the accounts of the charity for the period ended 31 March 2024 which are set out on pages 6 to 12.

**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. The charity trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's 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 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 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:
  - a. to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - b. to prepare accounts which accord with the accounting records and comply with regulation8 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.

**Louise Tobin, Chartered Accountant**  
**Helen Lowe Limited**  
**Chartered Accountants**  
**17-21 East Mayfield**  
**Edinburgh**  
**EH9 1SE**

**Date**



**SOUTHSIDE COMMUNITY CENTRE ASSOCIATION SCIO**  
**Statement of Financial Activities**  
**(incorporating Income and Expenditure account)**  
**for the year ended 31 March 2024**

	Notes	Unrestricted Funds	2024 Restricted Funds	Total	2023 Total
<b>Income from</b>					
Donations and legacies	2	11	0	11	250,892
Charitable activities	3	1,725	27,596	29,321	13,459
Other trading activities	4	32,847	0	32,847	10,562
Investments		2,438	0	2,438	797
<b>Total</b>		37,021	27,596	64,617	275,710
<b>Expenditure on</b>					
Raising Funds		0	0	0	4,010
Charitable Activities	5	73,978	18,231	92,209	40,570
<b>Total resources expended</b>		73,978	18,231	92,209	44,580
<b>Net movement in funds</b>					
		(36,957)	9,365	(27,592)	231,130
<b>Transfers between funds</b>		0	0	0	0
<b>Total funds brought forward</b>		228,446	2,684	231,130	0
<b>Total funds carried forward</b>		191,489	12,049	203,538	231,130

**SOUTHSIDE COMMUNITY CENTRE ASSOCIATION SCIO**  
**Balance Sheet**  
**As at 31 March 2024**

	<b>Notes</b>	<b>2024</b>	<b>2023</b>
<b>Fixed Assets</b>			
Tangible Fixed Assets		14,046	18,574
<b>Current Assets</b>			
Debtors		13,248	119,080
Cash at Bank and in hand		178,779	96,026
		<u>192,432</u>	<u>215,106</u>
<b>Liabilities</b>			
Amounts falling due within one year	5	2,535	2,550
		<u>                    </u>	<u>                    </u>
Net Current Assets		189,492	212,556
		<u>                    </u>	<u>                    </u>
<b>Total Assets</b>		<u>203,538</u>	<u>231,130</u>
<b>Funds</b>			
General fund	6	191,489	228,446
Summer Theatre Project		0	1,028
Soil, Seeds and Soul Garden Project		12,049	1,656
<b>Restricted Funds</b>		<u>12,049</u>	<u>2,684</u>
<b>Total Funds</b>		<u>203,538</u>	<u>231,130</u>

The financial statements were approved by the Trustees on \_\_\_\_\_ 2024 and are signed by:

\_\_\_\_\_ (Treasurer and Trustee)

Susan Robertson

**SOUTHSIDE COMMUNITY CENTRE ASSOCIATION SCIO**  
**Notes to the Financial Statements**  
**As at 31 March 2024**

**1) Accounting Policies**

**Basis of Accounting**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Report Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) as read with the update bulletin entitled 'Charities SORP FRS102 Update Bulletin' published on 2 February 2016 and the Charities and Trustee Investment (Scotland) Act 2005.

**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 the income will be received.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**Tangible Fixed Assets**

All fixed assets are initially recorded at cost. Fixed assets costing in excess of £200 are capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Fixtures and Fittings	20% straight line
Equipment	20% straight line

**Debtors**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount paid in advance for future periods.

**SOUTHSIDE COMMUNITY CENTRE ASSOCIATION SCIO**  
**Notes to the Financial Statements**  
**As at 31 March 2024**

**Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with the short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for goods and services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflect the risks specific to the liability.

**Taxation**

The charity is exempt from tax on its charitable activities

**2) Income from donations**

	2024	2023
	£	£
Southside Community Centre Association		
- Cash assets	-	237,237
- Fixed assets at cost	-	13,630
Donations < £1,000	11	25
	<u>11</u>	<u>250,892</u>

**3) Income from charitable activities**

<b>Grants</b>	£	£
EVOC	9,788	2,800
The Rob Trust	-	3,000
City of Edinburgh Council (UKSPF)	17,808	5,803
John Kirkhope Young Endowment Fund	-	1,000
Events and Centre Groups Income	1,725	856
	<u>29,321</u>	<u>13,459</u>

**4) Income from Trading activities**

	£	£
Lettings income	31,067	9,523
Classes income	1,780	1,039
	<u>32,847</u>	<u>10,562</u>

**SOUTHSIDE COMMUNITY CENTRE ASSOCIATION SCIO**  
**Notes to the Financial Statements**  
**As at 31 March 2024**

**5) Expenditure on charitable activities**

	£	£	
Program sessional staff costs		3,485	469
Janitorial cover		3,958	1,565
Centre programme costs		3,597	500
Project costs		27,233	16,220
Equipment/Event costs		-	3,650
Chief Executive		14,943	-
Licences		1,633	149
Insurance		1,055	983
Repairs and maintenance		6,686	276
Administration costs		2,859	3,630
Depreciation		5,072	455
Governance		272	4,643
Consultancy		20,697	6,240
Independent Examination		720	1,650
Trustees meeting costs		-	140
		<u>92,209</u>	<u>40,570</u>

**6) Fixed Assets**

	<b>Fixtures &amp; Fittings</b>	<b>Equipment</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
As at 1 April 2023	18,892	4,325	23,217
Additions	-	545	545
Disposals	(500)	-	(500)
	<u>18,392</u>	<u>4,870</u>	<u>23,262</u>
As at 31 March 2024	18,392	4,870	23,262
<b>Depreciation</b>			
As at 1 April 2023	3,778	865	4,643
Charge for year	3,699	974	4,753
Eliminated on disposal	(100)	-	(100)
	<u>7,377</u>	<u>1,839</u>	<u>9,216</u>
As at 31 March 2024	7,377	1,839	9,216
<b>Net Book Value</b>			
31 March 2024	<u>11,015</u>	<u>3,031</u>	<u>14,046</u>

**SOUTHSIDE COMMUNITY CENTRE ASSOCIATION SCIO**  
**Notes to the Financial Statements**  
**As at 31 March 2024**

**7) Debtors**

	<b>£</b>	<b>£</b>
Grants receivable	11,605	5,803
Amounts due from Southside Community Centre Association	-	122,401
Sundry debtors	1,643	876
	13,248	119,080

**8) Creditors**

	<b>£</b>	<b>£</b>
Sundry creditors and accruals	2,535	2,550
	2,535	2,550

**9) Statement of Funds**

	<b>As at 31.03.2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>As at 31.03.2024</b>
<b>Unrestricted funds</b>					
General funds	224,446	37,021	73,978	-	191,489
<b>Restricted funds</b>					
Summer Theatre Project	1,028	-	1,028	-	0
Coorie in Project	-	-	-	-	-
Soils, Seeds and Soul – Garden project	1,656	27,596	17,203	-	12,049
Total Funds	231,130	64,617	92,209	-	203,538

**Unrestricted funds**

General fund is the working capital of the charity

**Restricted funds**

Summer Theatre project – Funding from John Kirkhope Young Endowment Fund as a contribution to the costs of running the annual Summer Drama Project for 10 to 18 year olds.

Corrie In Project – Funding from EVOC and the Rob Trust for providing a warm place and lunches on Wednesdays and Thursdays for local people.

Soil, Seeds and Soul Project – Funding from Edinburgh City Council (UK Shared Prosperity Fund) to allow the front garden to be rejuvenated, with the involvement of local groups.

**10) Related Parties**

A Trustee was paid for a limited period to take over the management of the Coorie-Inn project after its manager left at short notice. No other Trustees were remunerated for their involvement in the charity other than reimbursement for expenditure incurred on behalf of the charity.

**SOUTHSIDE COMMUNITY CENTRE ASSOCIATION SCIO**  
**Notes to the Financial Statements**  
**As at 31 March 2024**

**11) Statement of financial activities for the period ended 31 March 2023**

The statement of Financial Activities for the year to 31 March 2023 on page 6 distinguishes between the different funds. The comparative breakdown for the previous year is as follows:

	Notes	2024		Total
		Unrestricted funds	Restricted funds	
<b>Income from:</b>				
Donations and legacies	2	249,860	1,032	250,892
Charitable Activities	3	856	12,603	13,459
Other trading activities	4	10,562	-	10,562
Investments		797	-	797
<b>Total</b>		<b>262,075</b>	<b>13,635</b>	<b>275,710</b>
<b>Expenditure on</b>				
Raising funds		4,010	-	4,010
Charitable Activities	5	25,601	14,969	40,570
<b>Total resources expended</b>		<b>29,611</b>	<b>14,969</b>	<b>44,580</b>
<b>Net movement in funds</b>				
Transfers between funds		232,464	(1,334)	231,130
Total funds b/f		(4,018)	4,018	-
<b>Total funds carried forward</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total funds carried forward</b>		<b>224,446</b>	<b>2,684</b>	<b>231,130</b>