Co House

WHITLAWBURN COMMUNITY RESOURCE CENTRE
(A company limited by guarantee)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2008

Charity No SC029510

Company No SC289913

BAKER TILLY UK AUDIT LLP
Chartered Accountants

Glasgow

TUESDAY
ST4193RT
SCT 07/10/2008 355
COMPANIES HOUSE

WHITLAWBURN COMMUNITY RESOURCE CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2008

Contents **Page**

Officers and professional advisers	1
Directors report	2 5
Statement of Directors Responsibilities	6
Auditors' report to the members	7 8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statement	11 - 16
The following pages do not form part of the financial statements	
Detailed income and expenditure account	18
Notes to the detailed income and expenditure account	19

Registration Particulars:

Office of the Scottish Charity Regulator	Charity No SC029510
Companies Act 1985	Company No SC289913

WHITLAWBURN COMMUNITY RESOURCE CENTRE

OFFICERS AND PROFESSIONAL ADVISERS

Legal and administrative information

Constitution

The Whitlawburn Community Resource Centre is a company limited by guarantee It is recognised as a charity by the Office of the Scottish Charities Regulator (Reference number SC029510)

Directors

The Directors of the company (who are also the charity's trustees for the purpose of charity law) who served during the year and since the year end were as follows

Chairperson	H Anderson
Other directors	A Anderson B Hunter (Treasurer) A Legowski (Secretary) M Alcorn M Dunsmore P Welsh
Registered Office	57 Belmont Road Glasgow G72 8PG
Auditors	Baker Tilly UK Audit LLP Breckenridge House 274 Sauchiehall Street Glasgow G2 3EH
Bankers	Royal Bank of Scotland plc 272 Stonelaw Road Rutherglen Glasgow G73 3SB

WHITLAWBURN COMMUNITY RESOURCE CENTRE
DIRECTORS REPORT
AS AT 31 MARCH 2008

The members of the Board present their report and the financial statements for the year ended 31 March 2008

Structure, Governance and Management
Whitlawburn Community Resource Centre is a company limited by guarantee and is governed by its Memorandum and Articles of Association. The board of directors is responsible for the overall governance of the company

The board of directors, which must have at least two members, administers the company The board meets as required during the year and the day to day operations of the company have been delegated to the Centre manager New directors are selected by the existing directors. Any new directors are given appropriate levels of training to enhance their skills in the role

The directors have examined the major strategic, business and operational risks which the company faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks Attention has focused on non financial risks arising from fire, health and safety of customers and food hygiene A key element in the management of financial risk is the setting of a reserves policy and its regular review by directors

Objects, Objectives and Principal Activities
The objectives of Whitlawburn Community Resource Centre (the Centre) are to promote and provide for the benefit of the residents of West Whitlawburn to secure and promote community facilities in the area of social, recreational and educational needs. This is done through a range of services and activities including a drop in café facility, out of school care project, fitness suite, IT resource facility among other facilities and resources The Centre took over the activities, assets and liabilities of West Whitlawburn Community Development Centre as at 1 April 2006 The company was incorporated on 6th September 2005.

The Centre operates from its registered office.

57 Belmont Road
Glasgow
G72 8PG

Members of the Board
The Members of the Board during the year to 31 March 2008 were as follows·

Helen Anderson	(Chair)	Anne Anderson
Billy Hunter	(Treasurer)	Phil Welsh
Aileen Legowski	(Secretary)	Muriel Alcorn
Margaret Dunsmore		

WHITLAWBURN COMMUNITY RESOURCE CENTRE
DIRECTORS REPORT
AS AT 31 MARCH 2008

Taxation
The Centre is a charity and is recognised as such by the Inland Revenue for taxation purposes As a result there is no liability to taxation.

Financial
The Board notes the deficit for the year of £22,168 There was a surplus for the previous year of £24,911, although if the donation of the net assets from West Whitlawburn Community Development Committee were excluded the result would have been a deficit of £1,348 The Board in the coming year will budget to produce a surplus, to improve the Centre's balance sheet

The Centre is continuing to ensure that all appropriate sources of funding are accessed and the future of the Centre and the projects within it are secured Work is continuing to extend the funding of the existing projects and to provide for additional services required by the community. The Board is well aware that with most funding packages being of a short term nature, of the importance of continuing to bolster the reserves of the Centre to cover downturns in funding

Performance and Achievements

The financial year had significant project and partnership development

In October 2005 a limited company was formed called Whitlawburn Community Resource Centre As from 1 April 2006 the company took over the activities of West Whitlawburn Community Development Committee, incorporating all its assets and liabilities into this company. The reserves of the old organisation were brought into the company as a donation and then the reserves reallocated to recreate the same position as in the old organisation

The café employed a new catering manager through funding from the Esmee Fairbairn Foundation. Developing café services like cooking classes, lunch clubs whilst promoting a healthy eating agenda has been a priority this year. The Out of School Care Project has been working towards developing its crèche services to improve its range of services and improve its sustainability

Partnerships with other agencies continued to be developed over the last year These include links with Community Learning, South Lanarkshire Council, Universal Connexions and Routes to Work South.

Working with Community Learning enabled us to deliver a range of courses last year including first aid, self defence, computing and core skills

Also working with South Lanarkshire Community Support team has enabled us to work with a range of volunteers helping to build confidence and independence. The Centre currently has volunteers in both the Out of School Care and Café

Links with local youth group Universal Connexions have been progressed down various routes across the last few years Cooking classes were delivered to the Bridges Group These are young people, who, for a variety of reasons are not coping with the conventional curriculum The Youth Club has also continued to develop during the year

The drop in facility developed within the Centre in conjunction with Routes to Work South, has continued to progress during the year.

The Out of School Care Project celebrated its second birthday and received favourable Care Commission Inspection Reports

Reserves Policy
The intention of the Board is to build up reserves equal to three months expenses, but with budgetary constraints on its normal funders and increasing calls for expenditure the Board realises this is a long term objective

The general reserve is currently in a deficit position. The Board are budgeting to eliminate this over the long term, but realize that it will take considerable effort and reliance on a range of existing and new funders to provide the resources to do this, while at the same time funding the normal level of activities.

Funds
Unrestricted funds comprise donations and other incoming resources received or generated for charitable purposes. They are available for use at the discretion of the Board in furtherance of the charity's general charitable objectives.

Legal and Administrative Arrangements
The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current legal requirements, the articles and memorandum and the Statement of Recommended Practice ("SORP") "Accounting by Charities"

Budgetary Process
Each year the Board approves the annual budget Key risk areas are identified. Performance is monitored and relevant action taken throughout the year through regular reporting .to the Board of variances from the budget, updated forecasts for the year together with information on the key risk areas. Approval procedures are in place in respect of major areas of risk such as approval of new expenditure and treasury management

Quality and Integrity of Personnel
The integrity and competence of personnel are ensured through high recruitment standards and subsequent training courses. High quality personnel are seen as an essential part of the control environment and the ethical standards expected are communicated through the Board to the staff

WHITLAWBURN COMMUNITY RESOURCE CENTRE
DIRECTORS REPORT
AS AT 31 MARCH 2008

Employee Involvement and Health and Safety
The Centre takes seriously its responsibilities to employees and as a policy, provides employees with information on matters of concern to them It is also the policy of the Centre to consult where practical, employees or their representatives so that their views may be taken into account in making decisions likely to affect their interests

Disabled Employees
Applications for employment by disabled persons are given full and fair consideration for all vacancies in accordance with their particular aptitudes and abilities In the event of employees becoming disabled, every effort is made to retrain them in order that their employment with the Centre may continue

It is the policy of the Centre that training, career development and promotion opportunities should be available to all employees

Future developments
The Centre will continue with its policy of improving the quality of life within its area of activity, working with its existing and new partners

The future for the Centre focuses on developing its current services

Further consolidation of existing partnerships with Community Learning, Universal Connexions, Community Health Initiative and Routes to Work South will continue to take place Development of partnerships with other agencies will also be a priority This will include South Lanarkshire College, South Lanarkshire Leisure, Up for It, Working Family Lives, Healthy Working Families and New Beginnings

Statement as to disclosure of information to auditors
So far as the directors are aware, there is no relevant audit information (as defined by section 234ZA of the Companies Act 1985) of which the company's auditors are unaware, and each director has taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information

Small company provisions
This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985

Auditors
Baker Tilly UK Audit LLP has indicated its willingness to continue in office

On behalf of the Board

Helen Anderson . Director

Date 3/10/08

WHITLAWBURN COMMUNITY RESOURCE CENTRE

STATEMENT OF BOARDS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements that give a true and fair view of the state of affairs of the company at the end of the financial year and of its surplus or deficit for the financial year. In doing so the directors are required to

select suitable accounting policies and apply them consistently;
make judgements and estimates that are reasonable and prudent,
prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enables them to ensure that the financial statements comply with the Companies Act 1985 The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

WHITLAWBURN COMMUNITY RESOURCE CENTRE
INDEPENDENT REPORT OF THE AUDITORS' TO THE TRUSTEES AND MEMBERS

This report is issued in respect of an audit carried out under Section 235 of the Companies Act 1985 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005

We have audited the financial statements of Whitlawburn Community Resource Centre for the year ended 31 March 2008 which comprise Statement of Financial Activities, the balance sheet and the related notes These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2005)

This report is made solely to the company's members, as a body, in accordance with section 235 of the Companies Act 1985 and to the charity's trustees, as a body in accordance with section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 Our audit work has been undertaken so that we might state to the members and the charity's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity, its members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of trustees and Auditors:
The responsibilities of the trustees' (who are also the directors of Whitlawburn Community Resource Centre for the purposes of company law) for preparing the Directors Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the Statement of Trustees' Responsibilities Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland)

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 We also report to you if, in our opinion, the information given in the Directors Report is consistent with the financial statements, if the Charity has not kept proper accounting records or if information specified by law regarding trustee's remuneration and transactions with the charity is not disclosed, or if we have not received all the information and explanations we require for our audit

We read other information contained in the Directors Report, and consider whether it is consistent with the audited financial statements We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements Our responsibilities do not extend to any other information

Basis of Opinion:
We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes an examination, on a test basis, of evidence relevant to the amounts and disclosures in the income and expenditure and related notes It also includes an assessment of the significant judgements made by the trustees in the preparation of the financial statements and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements

WHITLAWBURN COMMUNITY RESOURCE CENTRE
INDEPENDENT REPORT OF THE AUDITORS' TO THE TRUSTEES AND MEMBERS

Opinion:
In our opinion the financial statements.

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of affairs of the charity as at 31 March 2008 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- have been properly prepared in accordance with the Companies 1985, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006
- the information given in the Directors Report is consistent with the financial statements

Baker Tilly UK Audit LLP
Chartered Accountants & Registered Auditors
Breckenridge House
274 Sauchiehall Street
Glasgow
G2 3EH

Date 6/10/04

WHITLAWBURN COMMUNITY RESOURCE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2008

	Note	Unrestricted £	Restricted £	2008 £	Period to March 2007 £
Incoming resources					
Incoming resources from charitable activities					
Grants receivable		31,890	62,013	93,903	134,210
Donations	3	500		500	28,259
Incoming resources from generated funds					
Turnover		90,225	63,236	153,461	105,715
Activities to generate funds					1,004
Bank interest receivable		65	534	599	356
Total incoming resources		122,680	125,783	248,463	269,544
Resources expended:					
Direct charitable expenditure	8	96,976	138,115	235,091	209,303
Costs of generating funds	9	31,541		31,541	33,081
Governance	10	1,999	2,000	3,999	2,249
Total outgoing resources	11	130,516	140,115	270,631	244,633
Net (outgoing)/incoming resources for the year	2	(7,836)	(14,332)	(22,168)	24,911
Balance brought forward		(82,330)	107,241	24,911	
Transfer between reserves					
Balance carried forward		(90,166)	92,909	2,743	24,911

The income and expenditure account includes all gains and losses recognised in the year/period
All incoming resources and resources expended derive from continuing activities

WHITLAWBURN COMMUNITY RESOURCE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2008

	Notes	£	2008 £	2007 £
Fixed Assets				
Tangible assets	4		78,640	95,128
Current Assets				
Debtors	5	5,800		
Stock		1,073		800
Cash at bank and in hand		27,247		20,021
		34,120		20,821
Creditors: Amounts falling due within one year	6	(3,055)		(1,500)
Net current assets			31,065	19,321
Total assets less current liabilities			109,705	114,449
Creditors: Amounts falling due after one year	7		(106,962)	(89,538)
			2,743	24,911
Funds				
Restricted	8		92,909	107,241
Unrestricted	8		(90,166)	(82,330)
			2,743	24,911

These financial statements are prepared in accordance with the special provisions of Part VII of the Companies act 1985 relating to small companies

These financial statements were approved and authorised for issue by the Board on 3/10/08 and signed on their behalf by.

Director Helen Anderson

WHITLAWBURN COMMUNITY RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 MARCH 2008

1. Accounting Policies

The financial statements are prepared in accordance with applicable accounting standards, the Statement of Recommended Practice (SORP) – Accounting and Reporting by Charities as revised in 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act (1985) The principal accounting policies, which have been applied consistently, are set out below:

Basis of accounting
The financial statements have been prepared under the historical cost convention.

Incoming Resources
All incoming resources are included in the Statement of Financial Activities when the Company is legally entitled to the income and the amount can be quantified with reasonable accuracy

Resources Expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Depreciation
Depreciation is calculated to write off the cost of an asset less its estimated residual value, over the useful life of that asset as follows:

Millennium Park	5% straight line
Tenants Improvements	over the remaining term of the lease
Furniture & Equipment	20% straight line

Stock
Stock is valued at the lower of cost and net realisable value

Grants
Grants in respect of capital expenditure in line with the requirements of the SORP are put through the Income and Expenditure account and taken to reserves

Grants of a revenue nature are credited to income in the year to which they relate

Turnover
Turnover represents income received in the year from sales of goods and services

Taxation
The Office of the Scottish Charity Regulator has granted charitable status and therefore no taxation is payable on the Centre's charitable activities.

Funds accounting
Funds held are.

Unrestricted general funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the Board members.

Designated funds – these are funds set aside by the Board out of unrestricted general funds for specific future purposes

Restricted funds – these are funds that can only be used for particular restricted purposes as specified by the donor.

Going Concern
The Board are aware that the continued operation of the facility is dependent on the receipt of adequate grant funding and they are currently negotiating with various bodies to secure this funding

Allocation of Costs
Costs are allocated in relation to the different activities undertaken Costs are apportioned in relation to the level of staff time and areas used for the different activities

Charitable activities
Costs relating to charitable activities are analysed in headings appropriate to the Centre's core activities.

Governance costs
These are costs attributable to compliance with the Centre's constitutional and statutory requirements

WHITLAWBURN COMMUNITY RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 MARCH 2008
(Continued)

		2008 £	2007 £
2.	**Net incoming resources**		
	Net incoming resources is stated after charging.		
	Board Members emoluments		
	Depreciation	16,488	17,085
	Auditors' remuneration – audit	3,999	2,249
	– other		
3.	**Donations**		
	Transfer from WWCDC		26,259
	Other donations	500	2,000
		500	28,259

4. Fixed Assets

	Millennium Park £	Tenants Improvements £	Furniture & Equipment £	Total £
Cost				
As at 1 April 2007	69,916	1	133,536	203,453
Additions				
	69,916	1	133,536	203,453
Depreciation				
As at 1 April 2007	4,980	1	103,345	108,326
Charge for Year	4,980		11,507	16,487
	9,960	1	114,852	124,813
Net book value at 31 March 2008	59,956	-	18,684	78,640
Net book value at 31 March 2007	64,936	1	30,191	95,128

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 MARCH 2008
(Continued)

		2008 £	2007 £
5.	**Debtors**		
	Prepayments and Accrued Income	5,800	

		2008 £	2007 £
6.	**Creditors: Amounts falling due within one year**		
	Accruals and Deferred Income	3,055	1,500
7.	**Creditors: Amounts falling due after one year**		
	Due to West Whitlawburn Housing Co operative Limited	106,962	89,538

8. **Funds**

	Balance at 1 April 2007 £	Transfers £	Incoming £	Outgoing £	Balance at 31 March 2008 £
(a) Restricted Funds					
Community Fund (Lottery Money Making a Difference)	67,745			(4,980)	62,765
Out of School Care Project	14,492		108,283	(109,746)	13,029
Café Refurbishment	18,021			(5,990)	12,031
Fitness Suite	5,884			(1,727)	4,157
IT Suite	1,099			(172)	927
Café Coordinator			17,500	(17,500)	
	107,241		125,783	(140,115)	92,909

	Balance at 1 April 2007 £	Transfers £	Incoming £	Outgoing £	Balance at 31 March 2008 £
(b) Unrestricted Funds					
General Fund	(82,330)		122,680	(130,616)	(90,166)

The transfers above reflect the position of the reserves that was in West Whitlawburn Community Development Committee, prior to the transfer to this company

WHITLAWBURN COMMUNITY RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 MARCH 2008
(Continued)

8. Direct Charitable Expenditure

	Unrestricted £	Restricted £	2008 £	2007 £
Personnel	70,747	95,914	166,661	162,680
Establishment	22,760	28,497	51,257	34,499
Other support costs	3,469	13,704	17,173	12,124
	96,976	138,115	235,091	209,303

9. Costs of Generating Funds

	Unrestricted £	Restricted £	2008 £	2007 £
Cost of sales	31,541		31,541	32,077
Fund Raising – Gala Day expenses				1,004
	31,541		31,541	33,081

10. Governance

	Unrestricted £	Restricted £	2008 £	2007 £
Audit and Accountancy	1,999	2,000	3,999	2,249
	1,999	2,000	3,999	2,249

11. Total Outgoing Resources

	Staff Costs £	Other Costs £	Total 2007 £	Total 2006 £
Direct charitable expenditure	166,161	99,971	266,632	241,380
Costs of generating funds				1,004
Governance		3,999	3,999	2,249
	166,161	103,970	270,131	244,633

The aggregate payroll costs were.		
Wages and salaries	149,904	145,756
Social Security costs	8,004	8,192
Other pension costs	8,753	8,732
	166,661	162,680

No employee earned more than £60,000 in the year. None of the Trustees received any remuneration.

11. Total Outgoing Resources (cont.)

Particulars of employees:

The average number of staff employed by the centre during the financial year comprised:

	2008 No.	2007 No.
Number of Management staff	2	2
Number of Service Providers	8	8
	10	10

	2008 £	2007 £
Other costs		
Cost of sales	31,541	32,077
Premises	34,769	17,414
Depreciation	16,488	17,085
Other	21,172	15,377
	103,970	81,953

12. Analysis of Net Assets Between Funds

	Restricted Funds £	Unrestricted Funds £	Total £	2006 £
Tangible fixed assets	59,956	18,684	78,640	95,128
Other net assets/(liabilities)	32,953	(108,850)	(75,897)	(70,217)
	92,909	(90,166)	2,743	24,911