

WHITLAWBURN COMMUNITY RESOURCE CENTRE
(A company limited by guarantee)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2011

Charity No SC029510

Company No SC289913

BAKER TILLY UK AUDIT LLP
Chartered Accountants

Glasgow

TUESDAY



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WHITLAWBURN COMMUNITY RESOURCE CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2011

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Registration Particulars:

Office of the Scottish Charity Regulator

Charity No SC029510

Companies Act 2006

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
M Alcorn (Treasurer)
A Legowski (Secretary)
P Welsh
J Logue

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 2011

The members of the Board present their report and the financial statements for the year ended 31 March 2011.

Structure, Governance and Management

Whitlawburn Community Resource Centre is a company limited by guarantee and is governed by its Memorandum and Articles of Association. Whitlawburn Community Resource Centre is registered with The Office of the Scottish Charities Regulator (OSCR) as a charity. 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 where the day to day operations of the company have been delegated to the Community Development Co-ordinator and 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.

Whitlawburn Community Resource Centre works in partnership with West Whitlawburn Housing Co-operative Ltd, and aids in the pursuit of its charitable objectives.

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 community cafe, out of school care project, fitness suite, IT Suite and therapy rooms, amongst 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 2011 were as follows:

Helen Anderson	(Chair)	Anne Anderson
Muriel Alcorn	(Treasurer)	Phil Welsh
Aileen Legowski	(Secretary)	
John Logue		

WHITLAWBURN COMMUNITY RESOURCE CENTRE

DIRECTORS' REPORT

AS AT 31 MARCH 2011

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 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, 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.

The accounts for the year ending 31 March 2011 have been prepared on a going concern basis. The Company made a surplus for the year of £12,305 (2010: deficit of £79,988) and had net assets of £8,769 at 31 March 2011 (2010: net liabilities of £3,536). Included within creditors due in more than one year are amounts due to West Whitlawburn Housing Co-operative Limited totaling £144,930 (2010: £67,153), who have confirmed they will continue to support Whitlawburn Community Resource Centre for the foreseeable future and will not demand repayment of the liability at the detriment of other creditors.

The Board is 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.

Performance and Achievements

This financial year, the centre has continued to develop its partnership development throughout Cambuslang & Rutherglen.

The centre is a partner in the Cambuslang & Rutherglen Locality Planning Group and is Chair of the Communications Sub-Group of the locality. It is also part of the steering group for the Youth Health Drop-In "The Den", the Youth Practitioner's Strategy Board and Camglen Listen "n" Learn Project. It is also part of South Lanarkshire Council Financial Inclusion Strategy Group.

The training kitchen worked with 112 clients over the last financial year, with 16 of them achieving a REHIS qualification.

The café achieved The Healthy Living Award in June 2010. The Café is a partner in delivering workshops, demonstrations and catering to the wider community. During the financial year 650 people attended demonstrations and events in Cambuslang. The café continues to provide opportunities for volunteering.

WHITLAWBURN COMMUNITY RESOURCE CENTRE

DIRECTORS' REPORT

AS AT 31 MARCH 2011

The Out of School Care ("OSC") has supported one member of staff to achieve their SVQ 3 qualification, with another member of staff working towards this. The OSC also received an excellent inspection report from SCSWIS (Care Inspectorate).

Partnerships with other agencies continued to be developed over the last year. These include links with Community Learning, South Lanarkshire Council, Strathclyde Police, Universal Connexions, Regen FX, Up for It, BSL Credit Union, Citizens Advice, VASLAN and Community Health Initiative.

South Lanarkshire College and Community Learning have run a variety of IT and Administration courses in the IT Suite.

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 continued with the Bridges Group still working in partnership with the Centre. These are young people, who, for a variety of reasons are not coping with the conventional curriculum. The Youth Project has progressed a range of planned activities including block driving lessons and a football league to some young people in Whitlawburn. The project was developed to tackle anti-social behaviour issues in the community.

The centre also continues to be a partner to the youth health drop-in "The Den".

The centre also developed new websites during this time (www.whitlawburncrc.org.uk and www.thecentrecircle.org.uk).

The Centre Circle, a 5-a-side 3g football facility opened in March 2011. This project is in the early stages but existing partnerships with Regen FX and Universal Connections will support its development.

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 is budgeting to eliminate this over the long term, but realise 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.

WHITLAWBURN COMMUNITY RESOURCE CENTRE

DIRECTORS' REPORT

AS AT 31 MARCH 2011

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

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 Memorandum and Articles of Association 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 the 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.

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.

WHITLAWBURN COMMUNITY RESOURCE CENTRE

DIRECTORS' REPORT

AS AT 31 MARCH 2011

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 and securing future funding.

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, Citizens Advice Bureau and Into Work Project.

Statement as to disclosure of information to auditors

The Directors who were in office on the date of approval of these financial statements have confirmed that, as far as they are aware, there is no relevant audit information of which the auditors are unaware. Each of the Directors has confirmed that they have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Small company provisions

This report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies and the Financial Reporting Standards for Smaller Entities (effective April 2008).

Auditors

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

On behalf of the Board

Helen Anderson
Director

Date: 28 October 2011

Helen Anderson

WHITLAWBURN COMMUNITY RESOURCE CENTRE

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees (who are also Directors of Whitlawburn Community Resource Centre for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 judgments and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable 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

We have audited the financial statements of Whitlawburn Community Resource Centre for the year ended 31 March 2011 on pages 10 to 17. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made exclusively to the members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, 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 auditor's 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 auditor

As explained more fully in the Statement of Directors' responsibilities set out on page 7, the Trustees' (who are also the Directors of the company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed auditors under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report to you in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the APB's website at www.frc.org.uk/apb/scope/private.cfm.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2011 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Opinion on other requirement of the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

WHITLAWBURN COMMUNITY RESOURCE CENTRE

**INDEPENDENT REPORT OF THE AUDITORS' TO THE TRUSTEES AND
MEMBERS**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the charity has not kept proper and adequate accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors' were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Directors' report.

Baker Tilly UK Audit LLP

KELLY ADAMS (Senior Statutory Auditor)

For and on behalf of BAKER TILLY UK AUDIT LLP, Statutory Auditor

Chartered Accountants

274 Sauchiehall St

Glasgow

G2 3EH

Date 13/12/11

Baker Tilly UK Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

WHITLAWBURN COMMUNITY RESOURCE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2011

	Note	Unrestricted £	Restricted £	2011 £	Year to March 2010 £
Incoming resources					
Incoming resources from charitable activities					
Grants receivable		25,529	87,664	113,193	98,427
Donations	3	85,000	1,100	86,100	-
Incoming resources from generated funds					
Activities to generate funds		62,822	55,548	118,370	101,720
Total incoming resources		173,351	144,312	317,663	200,147
Resources expended					
Costs of generating funds	10	46,383	-	46,383	40,598
Direct charitable expenditure	9	122,710	131,775	254,485	235,348
Governance	11	4,490	-	4,490	4,189
Total outgoing resources	12	173,583	131,775	305,358	280,135
Net (outgoing)/incoming resources for the year before transfers	2	(232)	12,537	12,305	(79,988)
Transfer between reserves		90,568	(90,568)	-	-
Net incoming/(outgoing) resources for the year after transfers		90,336	(78,031)	12,305	(79,988)
Balance brought forward		(103,327)	99,791	(3,536)	76,452
Balance carried forward		(12,991)	21,760	8,769	(3,536)

The company has no recognised gains or losses other than those included in the Statement of Financial Activities.

All incoming resources and resources expended derive from continuing activities.

WHITLAWBURN COMMUNITY RESOURCE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2011

Co Number, SC289913

	Notes	£	2011 £	2010 £
Fixed Assets				
Tangible assets	4		<u>76,378</u>	<u>74,962</u>
Current Assets				
Debtors	5	85,876		2,080
Stock		943		663
Cash at bank and in hand		<u>5,493</u>		<u>4,683</u>
		92,312		7,426
Creditors: Amounts falling due within one year	6	(14,991)		(18,771)
Net current assets/(liabilities)			<u>77,321</u>	<u>(11,345)</u>
Total assets less current liabilities			<u>153,699</u>	<u>63,617</u>
Creditors: Amounts falling due after one year	7		<u>(144,930)</u>	<u>(67,153)</u>
			<u>8,769</u>	<u>(3,536)</u>
Funds				
Restricted	8		21,760	99,791
Unrestricted	8		<u>(12,991)</u>	<u>(103,327)</u>
			<u>8,769</u>	<u>(3,536)</u>

The financial statements have been prepared in accordance with the special provisions applicable to companies subject to the Small Companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved and authorised for issue by the Board on 28/10/2011 and signed on their behalf by:

Director: Helen Anderson
Date: 28/10/11

Helen Anderson

WHITLAWBURN COMMUNITY RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 MARCH 2011

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 (2006). 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 and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008).

Going Concern

The accounts for the year ending 31 March 2011 have been prepared on a going concern basis. The Company made a surplus of £12,305 (2010: Deficit of £79,988) and had net assets of £8,769 (2010: net liabilities of £3,536). Included within creditors due in more than one year, are amounts due to West Whitlawburn Housing Co-operative Limited totaling £144,930 (2010: £67,153), who have confirmed they will continue to support Whitlawburn Community Resource Centre for at least 12 months from the date of signing the audit report and will not demand repayment of the liability at the detriment of other creditors.

The Board is 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.

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. Activities to generate funds represent income received in the year from sales of goods and services. Income of this nature is recognised as it is received.

Capital Grants and Donations

Incoming resources from capital grants and donations for capital purposes are credited to restricted funds. These restricted funds are released to general funds over the expected useful lives of the relevant assets by equal annual installments.

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.

WHITLAWBURN COMMUNITY RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 MARCH 2011

(Continued)

1. Accounting Policies (continued)

Cost of Generating Funds

Costs of generating funds are those costs incurred in attracting charitable income.

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.

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.

Capitalisation of Fixed Assets

Fixed assets are capitalised at cost.

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.

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.

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

WHITLAWBURN COMMUNITY RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 MARCH 2011
(Continued)

	2011 £	2010 £		
2. Net (outgoing)/ incoming resources				
Net outgoing resources is stated after charging:				
Board Members emoluments	-	-		
Depreciation	14,523	16,163		
Auditors' remuneration – audit	3,650	3,389		
– other	-	800		
3. Donations				
Donation from WWHC for regeneration	85,000	-		
Other donations	1,100	-		
	86,100	-		
4. Fixed Assets				
	Millennium Park £	Tenants Improvements £	Furniture & Equipment £	Total £
Cost				
As at 1 April 2010	69,916	1	161,220	231,137
Additions	-	-	15,939	15,939
Disposals	-	-	(8,637)	(8,637)
	69,916	1	168,522	238,439
Depreciation				
As at 1 April 2010	19,920	1	136,254	156,175
Charge for Year	4,980	-	9,543	14,523
Disposals	-	-	(8,637)	(8,637)
	24,900	1	137,160	162,061
Net book value at 31 March 2011				
	45,016	-	31,362	76,378
Net book value at 31 March 2010				
	49,996	-	24,966	74,962

WHITLAWBURN COMMUNITY RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 MARCH 2011
(Continued)

	2011 £	2010 £
5. Debtors		
Amounts owed from related parties	85,000	-
Prepayments and Accrued Income	876	2,080
	<u>85,876</u>	<u>2,080</u>
	2011 £	2010 £
6. Creditors: Amounts falling due within one year		
Accruals and Deferred Income	14,991	18,771
	2011 £	2010 £
7. Creditors: Amounts falling due after one year		
Due to West Whitlawburn Housing Co-operative Limited	144,930	67,153

8. Funds

	Balance at 1 April 2010 £	Transfers £	Incoming £	Outgoing £	Balance at 31 March 2011 £
(a) Restricted Funds					
Community Fund	57,875	(57,875)	85,627	(75,627)	10,000
Out of School Care Project	32,693	(32,693)	41,646	(41,646)	-
Café Refurbishment	6,041	-	-	(6,041)	-
Fitness Suite	2,430	-	-	(2,430)	-
IT Equipment	752	-	15,939	(4,931)	11,760
Café Coordinator	-	-	1,100	(1,100)	-
	<u>99,791</u>	<u>(90,568)</u>	<u>144,312</u>	<u>(131,775)</u>	<u>21,760</u>
	Balance at 1 April 2010 £	Transfers £	Incoming £	Outgoing £	Balance at 31 March 2011 £
(b) Unrestricted Funds					
General Fund	(103,327)	90,568	173,351	(173,583)	(12,991)

WHITLAWBURN COMMUNITY RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 MARCH 2011
(Continued)

	Unrestricted £	Restricted £	2011 £	2010 £
9. Direct Charitable Expenditure				
Personnel	89,082	102,649	191,731	177,861
Establishment	23,574	24,716	48,290	26,133
Other support costs	10,054	4,410	14,464	31,354
	<u>122,710</u>	<u>131,775</u>	<u>254,485</u>	<u>235,348</u>
	Unrestricted £	Restricted £	2011 £	2010 £
10. Costs of Generating Funds				
Cost of sales	<u>46,383</u>	<u>-</u>	<u>46,383</u>	<u>40,598</u>
11. Governance				
Audit and Accountancy	<u>4,490</u>	<u>-</u>	<u>4,490</u>	<u>4,189</u>
12. Total Outgoing Resources				
		Total 2011 £		Total 2010 £
Direct charitable expenditure	122,710	131,775	254,485	235,348
Costs of generating funds	46,383	-	46,383	40,598
Governance	4,490	-	4,490	4,189
	<u>173,583</u>	<u>131,775</u>	<u>305,358</u>	<u>280,135</u>
The aggregate payroll costs were:				
Wages and salaries			171,714	159,061
Social Security costs			9,096	8,214
Other pension costs			10,921	10,586
			<u>191,731</u>	<u>177,861</u>

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

WHITLAWBURN COMMUNITY RESOURCE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 MARCH 2011

(Continued)

12. Total Outgoing Resources (cont.)

Particulars of employees:

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

	2011	2010
	No.	No.
Number of Management staff	3	3
Number of Service Providers	7	7
	<u>10</u>	<u>10</u>

13. Analysis of Net Assets between Funds

	Restricted Funds	Unrestricted Funds	Total	2010
	£	£	£	£
Tangible fixed assets	11,760	64,618	76,378	74,962
Other net assets/(liabilities)	10,000	(77,609)	(67,609)	(78,498)
	<u>21,760</u>	<u>(12,991)</u>	<u>8,769</u>	<u>(3,536)</u>

14. Related Party Transactions

Whitlawburn Community Resource Centre (WCRC) works in partnership with West Whitlawburn Housing Co-operative Ltd (WWHC), and aids in the pursuit of its charitable objectives. During the period WWHC received £90,907 of grants on behalf of WCRC and paid £238,406 of expenses, 75% of which related to payroll costs. At 31 March 2011 the amount owed to WWHC was £144,930 (2010: £67,153). West Whitlawburn Housing Co-operative Ltd has confirmed they are not going to charge interest on the outstanding balance.

At the year-end WWHC donated £85,000 to support the WCRC in the provision of Whitlawburn Community Regeneration. Amounts due from WWHC to WCRC at year-end were £85,000 (2010: £nil).