

REGISTERED COMPANY NUMBER: SC289913 (Scotland)
REGISTERED CHARITY NUMBER: SC029510

Whitlawburn Community Resource Centre
Report of the Trustees and
Financial Statements for the Year Ended 31 March 2018

Armstrongs, Chartered Accountants
Victoria Chambers
142 West Nile St
Glasgow
G1 2RQ

Whitlawburn Community Resource Centre
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for the Year Ended 31 March 2018

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**Whitlawburn Community Resource Centre
Report of the Trustees
for the Year Ended 31 March 2018**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2018. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in January 2015

OBJECTIVES AND ACTIVITIES

The objectives of Whitlawburn Community Resource Centre (the Centre) are to promote and provide for the benefit of the residents of West Whitlawburn and the surrounding area 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. Citizens advice, employment support and recycle project. Also working in partnership with community cafe, sports project and out of school care. The centre took over the activities, assets and liabilities of West Whitlawburn Community Development Centre as at 01 April 2006. The company was incorporated on 06 September 2005.

The Centre operates from its registered office:

57 Belmont Road
Glasgow G72 8PG

ACHIEVEMENT AND PERFORMANCE

It has been another busy year for the Centre where we have managed to maintain our main areas of work and develop some existing projects.

January saw us receiving news that our Big Lottery four-year funding application had been successful and the Centre will benefit with major refurbishment inside and outside.

Citizens advice bureau outreach continue to be as busy as ever with 556 people receiving benefits advice and 202 people receiving debt advice - with total client financial gains of £354,042. As Universal Credit continues to impact our local tenants, the service offered by CAB is proving to be even more vital. Lanarkshire Credit Union also continues to maintain partnership work with the resource centre.

The Whit Recycle project continues to support people in the local area who are vulnerable or in financial difficulty and in need of basic household items including cutlery, cups, bedding etc. To date the project has supported 195 people through our referral process. It has also hosted a back to school promotions and a number of very successful Christmas Toy Giveaway.

The Food Co-Operative which operates from Benmore Tower has been providing low cost fruit and vegetables for local people for a number of years and has developed its own service working with Tesco and Greggs distributing their "end of day" produce. This produce is distributed to the community free of charge. With the help of funding from the Fair Food Transformation Fund we are able to support the food co-operative to develop its services and raise awareness of its work.

Our Digital Hub provides employment and benefit support and has seen an increase of new clients particularly with the introduction of Universal Credit and a number of other benefit changes. The number of new clients over the year are 80 and the number of individual visits to the hub stands at 1111. This totals 1714 hours used in the hub. The hub is open 16 hours per week and operates on a Monday, Wednesday and Friday.

Our Friday evening football has been running throughout the year. The project is run in partnership with Utd Sports and is free of charge to those attending. This provides a healthy activity for local youths in the area.

As usual our regular groups have been busy in the Centre with Yoga, Parent & Toddlers, Zumba, Dance classes, Sequence Dancing, Muay Thai, Seniors art classes, Rutherglen & Cambuslang Foodbank and Youth Club amongst others.

We have continued to maintain strong working relationships with Rutherglen & Cambuslang Citizens Advice, Lanarkshire Credit Union, Community Learning, Community Links, Utd Sports, Healthy & Happy Community Development Trust, Lightburn Elderly Association Project, Regen FX, Universal Connections, Job Centre Plus, Cambuslang & Rutherglen Foodbank, NHS Lanarkshire and Cash for Kids.

A summary of current staffing levels are:

Post Hours

Centre Manager	35
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**Whitlawburn Community Resource Centre
Report of the Trustees
for the Year Ended 31 March 2018**

ACHIEVEMENT AND PERFORMANCE

Admin Assistant	29
Evening Receptionist	17
Evening Receptionist	17
Cleaner	16
Digital Drop-in	16
Recycle Co-ordinator	16

FINANCIAL REVIEW

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 2018 have been prepared on a going concern basis. The Company reported a surplus for the year of £2,640 (2017: deficit of £2,213) and had net assets of £122,712 at 31 March 2018 (2017: net assets of £120,072). Included within debtors due within one year are amounts due by West Whitlawburn Housing Co-operative Limited totalling £46,464 (2017:£2,273), who have confirmed they will continue to support Whitlawburn Community Resource Centre for the foreseeable future.

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.

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.

Legal and Administrative Arrangements

The legal and administrative information is set out under the heading 'Reference and Administrative Details' later in 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.

Reserves policy

The intention of the Board is to maintain 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.

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.

**Whitlawburn Community Resource Centre
Report of the Trustees
for the Year Ended 31 March 2018**

FINANCIAL REVIEW

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 retain 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 PLANS

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.

We have a number of tenants including Utd Sports, Wainz World, REACH and Community Cafe.

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 (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 the 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC289913 (Scotland)

Registered Charity number

SC029510

Registered office

57 Belmont Road
Glasgow
G72 8PG

**Whitlawburn Community Resource Centre
Report of the Trustees
for the Year Ended 31 March 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

M H Anderson	Chair
Ms M M D Alcorn	Treasurer
Mrs A Anderson	Vice Chair
Ms M M Alcorn	
Ms S Anderson	
P J Byrne	

Company Secretary

A Duffin

Auditor

Armstrongs, Chartered Accountants
Victoria Chambers
142 West Nile St
Glasgow
G1 2RQ

Bankers

Royal Bank of Scotland plc
272 Stonelaw Road
Rutherglen
Glasgow
G73 3SB

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.

AUDITOR

The auditor, Armstrongs, Chartered Accountants, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 26 October 2018 and signed on its behalf by:

M H Anderson - Trustee

Whitlawburn Community Resource Centre

Statement of Trustees Responsibilities for the Year Ended 31 March 2018

The trustees (who are also the directors of Whitlawburn Community Resource Centre for the purposes of company law) are responsible for preparing the Report of the Trustees 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 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.

Report of the Independent Auditor to the Trustees and Members of Whitlawburn Community Resource Centre

Opinion

I have audited the financial statements of Whitlawburn Community Resource Centre (the 'charitable company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. 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).

In my opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018 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.

Basis for opinion

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. My responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of my report. I am independent of the charitable company in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the FRC's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and my Report of the Independent Auditor thereon.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which I am required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, I have not identified material misstatements in the Report of the Trustees.

**Report of the Independent Auditor to the Trustees and Members of
Whitlawburn Community Resource Centre**

Matters on which I am required to report by exception

I have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires me to report to you if, in my opinion:

- 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
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

My responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditor that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of my Report of the Independent Auditor.

Use of my report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company'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. My audit work has been undertaken so that I might state to the charitable company's members and trustees those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members and trustees as a body, for my audit work, for this report, or for the opinions I have formed.

Adam I Armstrong (Senior Statutory Auditor)
for and on behalf of Armstrongs, Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Victoria Chambers
142 West Nile St
Glasgow
G1 2RQ

26 October 2018

Whitlawburn Community Resource Centre
Statement of Financial Activities
for the Year Ended 31 March 2018

		Unrestricted fund £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Grants Receivable		-	12,150	12,150	32,480
Donations		105,380	-	105,380	53,500
Other trading activities	2	46,520	-	46,520	85,394
Other income		500	-	500	4,675
Total		<u>152,400</u>	<u>12,150</u>	<u>164,550</u>	<u>176,049</u>
EXPENDITURE ON					
Raising funds	4	2,689	-	2,689	26,742
Charitable activities	5				
General		158,312	19,167	177,479	169,778
Other		(18,258)	-	(18,258)	(18,258)
Total		<u>142,743</u>	<u>19,167</u>	<u>161,910</u>	<u>178,262</u>
NET INCOME/(EXPENDITURE)		<u>9,657</u>	<u>(7,017)</u>	<u>2,640</u>	<u>(2,213)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>111,800</u>	<u>8,272</u>	<u>120,072</u>	<u>122,285</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>121,457</u></u>	<u><u>1,255</u></u>	<u><u>122,712</u></u>	<u><u>120,072</u></u>

Whitlawburn Community Resource Centre
Balance Sheet
At 31 March 2018

	Notes	31.3.18 £	31.3.17 £
FIXED ASSETS			
Tangible assets	11	201,354	236,527
CURRENT ASSETS			
Debtors	12	49,669	13,713
Cash at bank and in hand		<u>18,097</u>	<u>25,035</u>
		67,766	38,748
CREDITORS			
Amounts falling due within one year	13	(18,600)	(9,137)
NET CURRENT ASSETS		<u>49,166</u>	<u>29,611</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		250,520	266,138
CREDITORS			
Amounts falling due after more than one year	14	(127,808)	(146,066)
NET ASSETS		<u>122,712</u>	<u>120,072</u>
FUNDS	16		
Unrestricted funds		121,458	111,800
Restricted funds		<u>1,254</u>	<u>8,272</u>
TOTAL FUNDS		<u>122,712</u>	<u>120,072</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 26 October 2018 and were signed on its behalf by:

M H Anderson -Trustee

**Whitlawburn Community Resource Centre
Notes to the Financial Statements
for the Year Ended 31 March 2018**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support costs have been allocated between governance costs and other support costs. Governance costs will include costs related to statutory audit and other direct costs related to public accountability.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Millennium Park	- 5% on cost
Tenants Improvements	- at varying rates on cost
Furniture & Equipment	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

The nature of the donated goods are predominantly high volume and low value items and on that basis the donated goods are not recognised on receipt, rather the value to the charity of the donated goods for resale is recognised as income when sold.

Whitlawburn Community Resource Centre
Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

2. OTHER TRADING ACTIVITIES

	31.3.18	31.3.17
	£	£
CRC Income	43,504	77,204
Pitch Income	3,016	8,190
	<u>46,520</u>	<u>85,394</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.18	31.3.17
	£	£
Grants	12,150	32,480
Donation from West Whitlawburn		
Housing Co-operative	102,500	53,500
Other Donations	2,880	-
	<u>117,530</u>	<u>85,980</u>

Grants received, included in the above, are as follows:

	31.3.18	31.3.17
	£	£
Cash for Kids	500	-
South Lanarkshire Council - Financial Inclusion	-	14,000
Santander - Discovery Grant	-	4,500
Healthy & Happy	-	495
Scottish Government - Fairfood Fund	-	9,610
Tesco - Bags of Help	-	2,000
SLC - Participatory Budget	-	1,875
SLC - Tackling Poverty Programme - Financial Inclusion Development	1,250	-
Awards for All Scotland	8,321	-
SCVO	2,079	-
	<u>12,150</u>	<u>32,480</u>

4. RAISING FUNDS

Other trading activities

	31.3.18	31.3.17
	£	£
Bad debts	1,750	-
Cafe Expenditure	589	-
Pitch Expenditure	-	3,875
Sports Coaching	-	8,867
Whit Money Project	-	14,000
Consultancy Expenses	350	-
	<u>2,689</u>	<u>26,742</u>

Whitlawburn Community Resource Centre
Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

5. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 6)	Totals
	£	£	£
General	<u>165,374</u>	<u>12,105</u>	<u>177,479</u>

6. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
General	<u>5,465</u>	<u>6,640</u>	<u>12,105</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.18	31.3.17
	£	£
Auditors' remuneration	6,640	6,550
Depreciation - owned assets	35,173	39,957
Other operating leases	<u>263</u>	<u>428</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

9. STAFF COSTS

	31.3.18	31.3.17
	£	£
Wages and salaries	82,504	72,157
Social security costs	4,328	4,027
Other pension costs	<u>7,615</u>	<u>7,340</u>
	<u>94,447</u>	<u>83,524</u>

The average monthly number of employees during the year was as follows:

	31.3.18	31.3.17
Management staff	1	1
Service providers	<u>6</u>	<u>6</u>
	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

Whitlawburn Community Resource Centre
Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Grants Receivable	-	32,480	32,480
Donations	53,500	-	53,500
Other trading activities	85,741	(347)	85,394
Other income	4,675	-	4,675
Total	<u>143,916</u>	<u>32,133</u>	<u>176,049</u>
EXPENDITURE ON			
Raising funds	4,750	21,992	26,742
Charitable activities			
General	162,618	7,160	169,778
Other	(18,258)	-	(18,258)
Total	<u>149,110</u>	<u>29,152</u>	<u>178,262</u>
NET INCOME/(EXPENDITURE)	<u>(5,194)</u>	<u>2,981</u>	<u>(2,213)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>116,994</u>	<u>5,291</u>	<u>122,285</u>
TOTAL FUNDS CARRIED FORWARD	<u>111,800</u>	<u>8,272</u>	<u>120,072</u>

11. TANGIBLE FIXED ASSETS

	Millennium Park £	Tenants Improvements £	Furniture & Equipment £	Totals £
COST				
At 1 April 2017 and 31 March 2018	<u>69,916</u>	<u>279,580</u>	<u>235,615</u>	<u>585,111</u>
DEPRECIATION				
At 1 April 2017	54,780	65,818	227,986	348,584
Charge for year	<u>4,980</u>	<u>24,145</u>	<u>6,048</u>	<u>35,173</u>
At 31 March 2018	<u>59,760</u>	<u>89,963</u>	<u>234,034</u>	<u>383,757</u>
NET BOOK VALUE				
At 31 March 2018	<u>10,156</u>	<u>189,617</u>	<u>1,581</u>	<u>201,354</u>
At 31 March 2017	<u>15,136</u>	<u>213,762</u>	<u>7,629</u>	<u>236,527</u>

Whitlawburn Community Resource Centre
Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Amounts owed by West Whitlawburn Housing Co-operative	46,464	-
Prepayments and accrued income	3,205	11,440
Other Debtors	<u>-</u>	<u>2,273</u>
	<u>49,669</u>	<u>13,713</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Accruals and deferred income	<u>18,600</u>	<u>9,137</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.18	31.3.17
	£	£
Deferred grant - heating system	<u>127,808</u>	<u>146,066</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
Fixed assets	37,030	164,324	201,354	236,527
Current assets	66,512	1,254	67,766	38,748
Current liabilities	(18,600)	-	(18,600)	(9,137)
Long term liabilities	<u>36,516</u>	<u>(164,324)</u>	<u>(127,808)</u>	<u>(146,066)</u>
	<u>121,458</u>	<u>1,254</u>	<u>122,712</u>	<u>120,072</u>

16. MOVEMENT IN FUNDS

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
Unrestricted funds			
General fund	111,800	9,658	121,458
Restricted funds			
SLC Participatory Budget	827	(827)	-
Fairfood Grant	7,445	(7,445)	-
Tackling Poverty - Financial Inclusion Development	-	1,250	1,250
Big Lottery Fund - Awards for All Scotland	<u>-</u>	<u>4</u>	<u>4</u>
	8,272	(7,018)	1,254
TOTAL FUNDS	<u>120,072</u>	<u>2,640</u>	<u>122,712</u>

Whitlawburn Community Resource Centre
Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	152,400	(142,742)	9,658
Restricted funds			
Cash for Kids	500	(500)	-
SLC Participatory Budget	-	(827)	(827)
Fairfood Grant	-	(7,445)	(7,445)
Tackling Poverty - Financial Inclusion Development	1,250	-	1,250
Big Lottery Fund - Awards for All Scotland	8,321	(8,317)	4
SCVO	2,079	(2,079)	-
	<u>12,150</u>	<u>(19,168)</u>	<u>(7,018)</u>
TOTAL FUNDS	<u>164,550</u>	<u>(161,910)</u>	<u>2,640</u>

Comparatives for movement in funds

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
Unrestricted Funds			
General fund	116,994	(5,194)	111,800
Restricted Funds			
SLC Participatory Budget	5,291	(4,464)	827
Fairfood Grant	-	7,445	7,445
	<u>5,291</u>	<u>2,981</u>	<u>8,272</u>
TOTAL FUNDS	<u>122,285</u>	<u>(2,213)</u>	<u>120,072</u>

Whitlawburn Community Resource Centre
Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	143,916	(149,110)	(5,194)
Restricted funds			
SLC Tackling Poverty - CAB Services	14,000	(14,000)	-
SLC Participatory Budget	1,528	(5,992)	(4,464)
Fairfood Grant	9,610	(2,165)	7,445
Santander - Discovery Grant	4,500	(4,500)	-
Healthy and Happy	495	(495)	-
Tesco - Bags of Help	2,000	(2,000)	-
	<u>32,133</u>	<u>(29,152)</u>	<u>2,981</u>
TOTAL FUNDS	<u>176,049</u>	<u>(178,262)</u>	<u>(2,213)</u>

17. RELATED PARTY DISCLOSURES

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 £92,065 from WCRC and paid £141,873 of expenses, 66.57% of which related to payroll costs. At 31 March 2018 the amount owed to WWHC was £nil (2017: £nil).

During the period WWHC donated £102,500 to support the WCRC in the provision of Whitlawburn Community Regeneration. This sum relates to £94,000 received for 2017/18 and £8,500 refund from Telefonica set off against WCRC inter-company account. Amounts due from WWHC to WCRC at the year end were £46,464 (2017: £2,273).

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