## SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

THE A9 PARTNERSHIP LIMITED
Chartered Accountants
47 Commercial Road
Lerwick
Shetland
ZE1 0NJ

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#### LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

S Inkster

C Inkster

G Martin

D Sandison

M Burgess C Pottinger

D Cameron

C Jones

M Gear

M Cheyne

C Poleson

R Taylor

(Appointed 13 October 2020)

(Appointed 10 November

2020)

G Peterson

(Appointed 13 October

2020)

S Mouatt

(Appointed 10 November

2020)

D Mainland

(Appointed 10 November

2020)

W Shannon

Charity number (Scotland)

SC047950

Principal address

The Waterfront Main Street Shetland Isles ZE1 0XJ

Independent examiner

The A9 Partnership Limited

47 Commercial Road

Lerwick Shetland Isles ZE1 0NJ

### TRUSTEE'S ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

#### Objectives and activities

The principal activity of the Board is to manage the running of the centre and ensure that the building is well maintained and up to the required standards and meets all legislation relating to the building and services it provides.

The provision of a Youth & Community Centre for the use of the inhabitants of the district of Scalloway and environs, irrespective of age without distinction of any specific group, which will provide space for meetings, lectures, classes and other forms of recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

The advancement of citizenship by providing opportunities for volunteers to develop, and facilities for the use of the community.

#### Achievements and performance

The Scalloway Youth & Community Centre Board of Trustees continues to ensure that the Centre is well maintained and up to the required standards for the benefit of the user groups and the community. This has been a challenging year due to COVID and some of the Board members along with the Caretaker/Cleaner had attended training, created the required risk assessments, cleaning schedules, and preparations to enable the Centre to open when appropriate and to ensure all users are safe and protected during their time in the centre. Our Caretaker/Cleaner has been meticulous in keeping the centre in pristine condition for each user group when we were able to open. This incurred additional work for the Caretaker/Cleaner and we received funding through the Highlands & Islands Enterprise - Communities Recovery Fund to help meet the additional costs.

COVID restrictions mean that the Centre was closed for the majority of the year so the Board had limited income and opportunity to fund raise to help meet the running costs of the Centre, however we were successful in gaining the Coronavirus Business Support Fund during the first lockdown which has helped with our deficit this year and into the next financial year.

All of the Youth Cafe and Chillax Staff were put on furlough when the Centre was closed however, once we started indoor youth activities we had the H & I Recovery Grant to help with additional staff costs to ensure that all children and young people adhered to the hygiene measures in place. Indoor youth activities operated from September to December 2020 and in August 2020 Wayne Leask, Co-ordinator, and his team did some outdoor youth activities. Again in March 2021 they helped to re-engage with children and young people — leading the way in Shetland for outdoor youth work during COVID and the young people and parents were very appreciative of this. The rest of the year the youth work staff were on furlough, with the exception of the Chillax project who did meet indoors from January 2021. The Youth Cafe received year two funding from the Big Lottery/Young Start and the Robertson Trust.

The Music Project which operates under the Youth Cafe received funding from Scalloway Community Council to purchase recording equipment and a computer to enable the young people to record their music and songs. The houseband Skalavgr did not manage to play at any events this year but there are plans to development the music project further in the coming year.

The Friday Sports sessions moved to Wednesday nights along with the Youth Club run by Shetland Islands Council and this worked really well when we were indoors offering more sports and activities to children through this partnership.

### TRUSTEE'S ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

#### Achievements and performance (continued)

The Chillax – Youth Action on Mental Health group continued to meet from January until March 2021 as they were a small group of 5 working on mental health along with their Co-ordinator Jess Carlyle and a youth worker. Megan Jack joined the team in February as a student on placement from the University of Glasgow with this group until August 2021. The Chillax group gained a Summit Award for outstanding volunteering and went on to be a finalist in the Sunday Mail Young Scot Awards 2021 in the Health & Well-being category, they did not win this section but were delighted to have been nominated out of a possible 600 young people. The Heritage Lottery funded this project and phase one is now completed and the underspend will go towards phase two and the project will work in partnership with Youth Services to ensure the delivery of their workshop reaches more schools this coming year.

Based on an identified need from some of our young people, our new project Eat, Chill and Chat was started in October 2020. This involved a group of young people in the 14 plus age group where they learned skills in cooking, preparation, planning and budgeting. This project received funding through Tesco Bags to purchase food and the Weysleyan Foundation for a grant for staff. The Project also got a donation through Elesmere Stores and the group met and made meals on a weekly basis, their last meal was a Christmas dinner just before lockdown. All of the young people have achieved their Food Hygiene Certificate run by Blydewelcome.

The 60 Plus Drop In group and monthly lunch club have not met this year due to COVID, with the age group attending being in the vulnerable category. Margaret from Yasp set up the weekly exercise classes using zoom and this helped keep some of the group stay connected along with occasional telephone calls from Sonia and more recently some members of the group joined Walk Scalloway. During lockdown the "Our Street" book was printed and was a sell out within three weeks, with copies being sent all over the world.

More Christmas lights were purchased thanks to a grant from Scottish Sea Farms and fundraising, which enabled the Centre to purchase more robust lights for the street and tree and offered the old lights to some more businesses around the Blydoit industrial estate, Hame fae Hame, Scalloway Motors and the Boating Club. The Centre could not have managed this without the core group of volunteers who put up the lights and also to H Williamson & Sons who wired in the lights, hence they stayed on for the duration. Without this volunteer and business support we could not have achieved this.

The Civic Square got a revamp this year through the Town Centre Fund with new bollards replacing the low green ones, replacement of slabs and tar, realignment of the car parking spaces and making the entrance to the centre more accessible for less able people. Funding for a wheelchair picnic table was secured through Enquest Community Fund and the final works to the Civic Square area will conclude next financial year with round 2 of the Town Centre Fund.

The Scalloway Youth Centre still has to deregister from OSCR (Office of the Scottish Charity Regulator) and this will be done once the registration in the Registers of Scotland is complete which has been delayed due to the pandemic.

This year we said farewell to Alan Inkster, a long standing Trustee and chair of the Management Committee of Scalloway Youth Centre. Alan was instrumental in gaining funding for the small picnic/play area outside the Centre and other funding through his years as Chairman as well as a donation of furniture for the Centre and was a very active and supportive chairman who worked tirelessly for the good of the centre and the community.

#### Reserves policy

The Board of Trustees have established a policy whereby the reserves not committed by the charity should be maintained at a level to cover ongoing repairs, which is in a separate Repairs and Renewals Bank Account. At present the free reserves are considered adequate to cover required repairs.

#### TRUSTEE'S ANNUAL REPORT

#### FOR THE YEAR ENDED 31 MARCH 2021

#### Plans for the future

Scalloway Youth & Community Centre Board of Trustees will continue to work in partnership with children. voung people, families, adults and older people through direct and indirect services along with Youth Services, Community Planning & Development, Yasp, Adult Learning, Scalloway Community Council, Scalloway Community Development Company, Re-create Scalloway, Fraser Park Trust, local groups and businesses.

We have all the measures in place along with the risk assessments and cleaning schedules for the return to indoor activities and this was tested out between September - December 2020 when we returned briefly to indoor activities. We have followed Youth Scotland and the government guidance and everyone is looking forward to getting back to some form of normality.

The challenge for the Board of Trustees is succession planning and this year moved a step forward with a Building sub group; a Finance subgroup and an Events and Fundraising sub group set up to take the Centre forward along with the Coronavirus Business Support Grant we are ready for business now and well into the future.

#### Structure, governance and management

The organisation was registered as the Scalloway Youth Centre Trust charity from 29 January 1993. On 1st May 2019 the charity transferred it's assets and liabilities to a Scottish Charitable Incorporated Organisation (SCIO).

The charity is controlled by its governing document, a deed of trust, and constitutes an incorporated charity.

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### Recruitment and appointment of trustees

All of the Charity's trustees are appointed or reappointed by the members at our annual general meeting. New trustees will be provided with information necessary for the responsibility of holding office of trustee as available from OSCR.

#### Independent Examiner

Jayne Anderson FCCA, The A9 Partnership Limited has been re-appointed as independent examiner for the ensuing year.

The report was approved by the Board of Trustees.

S Inkster
Trustee
Dated: 22/6/2021

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SCALLOWAY YOUTH & COMMUNITY CENTRE SCIO

I report on the financial statements of the charity for the year ended 31 March 2021, which are set out on pages 5 to 13.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

#### Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

The 1991 Partnership Limited

The A9 Partnership Limited

ICAS 47 Commercial Road Lerwick Shetland Isles ZE1 0NJ

Dated: ..25/5/21

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	ร	Unrestricted Unrestricted funds	estricted funds	Restricted funds	Total U	Unrestricted funds	Restricted funds	Total
		general de 2021	designated 2021	2021	2021	general 2020	2020	2020
	Notes	ધા	લા	ш	ဴ나	41	ĊÌ	ધા
Income and endowments from:					. •			
Donations and legacies	7	2,474		ı	2,474	1,436	ı	1,436
Charitable activities	က	47,816	14,550	67,398	129,764	29,208	29,221	58,429
Other trading activities	4	ı			•	1,853	ı	1,853
Other income	ιΩ	2,885	1	ı	2,885	1,836	ı	1,836
Total income		53,175	14,550	67,398	135,123	34,333	29,221	63,554
Expenditure on:								
Charitable activities	9	38,707	9,926	59,991	108,624	34,774	32,066	66,840
Gross transfers between funds		4	l .	•	1	11,379	(11,379)	ı
Net movement in funds		14,468	4,624	7,407	26,499	10,938	(14,224)	(3,286)
Fund balances at 1 April 2020		50,057	1	8,847	58,904	39,119	23,071	62,190
Fund balances at 31 March 2021		64,525	4,624	16,254	85,403	50,057	8,847	58,904

The Receipts and Payments account includes all gains and losses recognised in the year, therefore a statement of total recognised gains and losses has not been prepared.

All receipts and payments derive from continuing activities.

Unrestricted - designated funds relate to HMRC CJRS grant income and HIE Covid Recovery funding that have been designated by the charity to cover staff costs.

#### BALANCE SHEET

#### AS AT 31 MARCH 2021

		2021	1	2020	)
	Notes	£	£	£	£
Current assets					
Cash at bank and in hand		85,403		58,904	
Net current assets			85,403		58,904
			<u></u>		
Income funds					
Restricted funds			16,254		8,847
Unrestricted funds - designated			4,624		-
Unrestricted funds - general			64,525		50,057
			85,403		58,904

#### Summary of assets held:

Scalloway Youth centre building, land transfer fees, building renovations, Marquee and various centre equipment including but not restricted to the following: picnic benches and tables, sofa's, Playstation, baby changing unit, TV and wall mount, keyboard, printer, ipad, pressure washer, Vax washer, hoover, stepladder, laminator, disco system, guitar, candyfloss machine, music equipment, laptop and accessories, Christmas lights, ice shaver and Nintendo equipment. The total cost of assets held as at 31 March 2021 is £704,527.

M Burgess

Trustee

D.eameron

Trustee

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

#### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

Due to COVID-19 imposed restrictions the Centre was unable to operate under normal conditions which meant less fundraising opportunities leading to a reduction in income as well as Centre usage. There have also been an increase in costs as a result of the pandemic but the charity secured a number of COVID related funding and grants to assist with this. Thanks to this additional funding the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Transfers between funds

There have been no transfers between funds during the year (2020: £11,379 transferred from restricted to unrestricted funds).

#### 2 Donations and legacies

Unrestricted funds general 2021 £	general 2020
Donations and gifts 2,474	1,436

# NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

## Charitable activities

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ANCIAL ST	R ENDED 31 MARCH 2021
THE FIN	YEAR END
NOTES TO THE	FOR THE YEAR

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Charitable activities						Ů,	(Continued)
For the year ended 31 March 2020							
	Youth Cafe	Clubs	Hires	Tuck Shop	SIC Annual Grant	Projects	Total 2020
	ŧН	Ħ	ધા	Ħ	41	¢н	ш
Receipts from charitable activities	17,180	4,603	ı	1,703	1	•	23,486
Grant funding	Ī	ı	•	•	11,475	14,106	25,581
Rent received	t		9,362	•	ı	•	9,362
						0	000
	17,180	4,603	9,362	1,703	11,475	14,106	58,429
Analysis by fund							
Unrestricted funds - general	1	4,398	9,362	1,703	11,475	2,270	29,208
Restricted funds	17,180	205	ı	1	•	11,836	29,221
			0		117	007	007
	17,180	4,603	9,362	1,703	11,4/5	4, 100	50,429

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

	Total	Unrestricted funds general
	2021	2020
	£	£
Fundraising events		1 757
Sponsorships and social lotteries	-	1,757 96
Oponocionipo ana ossiai tottoriso		
Other trading activities	-	1,853

#### 5 Other income

Unrestricted funds general 2021	Unrestricted funds general 2020 £
Miscellaneous income 2,885	1,836

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### 6 Charitable activities

	Charitable C Expenditure Ex	Charitable penditure
	2021	2020
	£	£
Staff costs	17,154	20,246
Premises costs	9,613	12,963
Maintenance costs	58,115	8,447
Tuck Shop supplies	903	1,596
Youth Cafe costs	1,366	2,010
Expenses for clubs	5,524	2,181
Professional fees	285	2,566
Licences	178	338
Office costs	938	393
Connecting through volunteering	-	2,297
Chillax	4,579	4,330
Sundries	1,238	1,861
Venue hire	· -	407
Transport	•	510
Assets	6,577	6,107
	106,470	66,252
Share of governance costs (see note 7)	2,154	588
	108,624	66,840
Analysis by fund	<del></del>	
Unrestricted funds - general	38,707	34,774
Unrestricted funds - designated	9,926	-
Restricted funds	59,991	32,066
	108,624	66,840

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7	Support costs	Support Co	VOTBABAA	2021	Support	Covernance	2020
		Support Go costs	costs	2021	costs	Governance costs	2020
		£	£	£	£	£	£
	Independent						
	examination	-	2,154	2,154	-	588	588
						Maritima that and all and	•
		-	2,154	2,154	-	588	588
				======			
	Analysed between						
	Charitable activities	-	2,154	2,154		588	588

#### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year one trustee (2020: four) was reimbursed for expenses paid on behalf of the charity. The total amount paid was £3,680 (2020: £2,171).

# NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Total	2020	+1	58,904	58,904	
Restricted	2020	<b>.</b> 41	8,847	8,847	
nrestricted	2020	뉘	50,057	50,057	
Total ∪	2021		85,403	85,403	
Restricted	2021	Ή	16,254	16,254	
Designated funds	2021	t <del>u</del> i	4,624	4,624	
Unrestricted I	2021	Cp.I	64,525	64,525	
Analysis of net assets between funds		Fund balances at 31 March 2021 are represented by:	Current assets/(liabilities)		

#### Scalloway Youth & Community Centre SCIO Year Ended 31st March 2021 Income and Expenditure

	2021		2020		
	£	£	£	£	
INCOME	· <del>-</del>	·			
Grant funding:					
SIC Grants	11,475.00		11,475.00		
Grants - other	-		1,000.00		
Dunhill Medical Trust grant	-		5,081.00		
Youth Scotland Winter fund	800.00 42,032.00		6,755.00		
Civic Square Grants Christmas lights	2,230.00		0,700.00		
COVID-19 related income	39,850.91		-		
Music project funding	2,255.90		-		
Eat, Chill, Chat	2,750.00				
, .		101,393.81		24,311.00	
Manufile alvilea		1,655.00		2,264.90	
Youth clubs		1,128.18		1,703.47	
Tuck shop Hires		2,595.80		9,362.00	
Fundraising events		-		1,756.70	
60+ Club		5,660.50		1,417.88	
Lunch Club income		•		920.00	
Big Lottery fund grant		8,830.00		8,680.00	
Robertson Trust		8,500.00		8,500.00	
Donations		2,474.21		1,218.83	
HMRC - charities		-		217.50	
Sponsors		-		96.40 1,269.89	
Royal Voluntary Services		2,884.90		1,835.65	
Miscellaneous		2,004.90		1,000.00	
Total income		135,122.40		63,554.22	
EXPENSES					
Rent and rates	<del>-</del> .		-		
Insurance	1,873.36		1,885.02		
Heat and light	6,826.36		10,122.97		
Telephone	914.02 937.91		955.45 393.46		
Admin costs	1,238.00		8,057.75		
Centre misc Repairs and renewals	3,928.61		4,453.52		
Cleaning and caretaker	7,022.60		4,765.58		
Licences	177.50		337.96		
Venue hire	-		406.80		
Transport	-		510.00		
Youth club other	<u>-</u>		116.42		
Assets	6,576.82		821.00		
Civic square costs	47,163.36		562.61		
Youth Club equipment	464.39 2,154.00		588.00		
Accountancy Group affiliations	285.00		563.84		
Wages - treasurer & social security c	2,280.00		2,080.00		
Youth café running costs	1,072.60		1,442.60		
Tuck shop supplies	902.54		1,596.47		
Youth café wages	14,874.14		13,492.80		
Youth café training	293.00		567.12		
Lunch club			839.91		
Chillax	4,579.41		4,330.01		
Sixty plus club	4,271.52		662.19 5,286.28		
Eat, Chill, Chat Professional fees	788.43		2,002.00		
Liniessional idas			2,002.00		
Total expenditure		108,623.57		66,839.76	
Surplus/(Deficit)		26,498.83		(3,285.54_)	