

**Trustees' Annual Report for the period**

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2019	To	31	03	2020


Office of the Scottish **Charity Regulator****Reference and administration details****Charity name**

The Altens and Cove Community Association


Other names charity is known**Registered charity number**

SCO43992

Charity's principal address**Names of the charity trustees on date of approval of Trustees' Annual Report**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				
2				
3				
4				
5				
6				
7				

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
	

Structure, governance and management

Type of governing document	The charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 8 th May 2013. The charity was previously an unincorporated association but changed its legal form to a SCIO. It has a two-tier structure and as such is governed by charity trustees with a membership body which has certain powers or duties
Trustee recruitment and appointment	The Board normally meets on the first Monday of each month and are the charity Trustees. Trustees are appointed at our AGM. Office Bearers are appointed during the first meeting of Board members following the AGM.

Objectives and activities

Charitable purposes	<p>The provision of recreational facilities and the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.</p> <p>The provision of a community facility which serves the needs of all in the community through social interaction, involvement in community affairs, educational activities, sport, leisure and recreational activities.</p>
Summary of the main activities in relation to these objects	<p>The charity provides classes, recreational activities and social groups which are open to all. Our activities are based on inclusion, social interaction, peer skill sharing and where appropriate or requested, tutor led skill building.</p> <p>We ensure a range of recreational facilities and activities are provided which are accessible and inclusive for all age groups and abilities.</p> <p>We foster and encourage social interaction which benefits the health and well-being of all through social inclusion, contact with peers and skill building or personal development of all Centre users in a positive and inclusive environment.</p>

Achievements and performance

Summary of the main achievements of the charity during the financial period	<p>AGM 14th November Holiday Club Fashion Show International Cultural Day Hall Walkers Macmillan Coffee Morning Stitch Fairy Mini First Aid</p> <p>A Christmas Fayre was held on 1st December 2019</p> <p>The centre held a "late" Burn's Night on 22nd February 2020</p> <p>A great amount of organisation had been undertaken for a centre open day had been organised for 28th March 2020, with many of the centre and external groups participating and many local businesses offering support in the form of raffle prizes etc. Unfortunately, due to Covid-19, the had to be cancelled at short notice.</p> <p>Fishies playgroup supported by funding from Early Years Scotland.</p>
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Financial review

Brief statement of the charity's policy on reserves

We aim hold 3 months running costs (Wages & redundancies) as our reserves. Our current designated reserves are £33000 of unrestricted funds. This figure is reviewed and submitted for Board approval on an annual basis.

Details of any deficit

Deficit on General Reserves of £9,084. It is believed this comprises a cash shortfall of £2,943.18, some subsidy in order to run the coffee shop and discrepancies which are under investigation as per "Other Optional Information" below

Donated facilities and services (if any)

N/A

Other optional information

The charity has raised a notifiable incident with OSCR and have been liaising with Police Scotland in relation to said notifiable incident. This is in reference to historical events which continue to cause delays in getting accounts up-to-date. The trustees are addressing these anomalies with assistance from ACVO and Police Scotland.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Date

Chair

22/12/24



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2019		31	03	2020

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	-				-	276
Legacies	-				-	-
Grants	5,794	144			5,938	24,819
Receipts from fundraising activities	15,042				15,042	15,901
Gross trading receipts	59,304				59,304	57,092
Income from investments other than land and buildings	405				405	233
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	-				-	-
					-	
A1 Sub total	80,545	144	-	-	80,689	98,321
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	-				-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	80,545	144	-	-	80,689	98,321
A3 Payments						
Expenses for fundraising activities	20,042				20,042	23,326
Gross trading payments	67,729	144			67,873	92,306
Investment management costs	-				-	-
Payments relating directly to charitable activities	-				-	1,286
Grants and donations					-	
Governance costs:	1,858				1,858	4,243
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	89,629	144	-	-	89,773	121,161
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	89,629	144	-	-	89,773	121,161
Net receipts / (payments)	(9,084)	-	-	-	(9,084)	(22,840)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(9,084)	-	-	-	(9,084)	(22,840)

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Designated funds are held relating to specific groups/activities provided at the centre, with a total of £26,285 held at 31st March 2020. The charity also holds funds as contingencies against potential redundancy costs £33,000 and has a negative general fund balance of £19,365

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Aberdeen Journals token collection scheme					-	276
					-	
					-	
					-	
Total	-	-	-	-	-	276
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Aberdeen City Council	5,794		5,794	17,070
Early Years Scotland		144	144	
Aberdeen Harbour Board			-	5,000
NHS Grampian			-	1,900
National Lottery			-	849
Total	5,794	144	5,938	24,819
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
repairs to centre	-				-	1,286
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	1,286
	-	-	-	-	-	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General Reserve	Unrestricted fund 2 - enter name of fund below Designated Funds	Unrestricted fund 3 - enter name of fund below Contingency	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	-				-	276
Legacies					-	-
Grants	5,794				5,794	23,970
Receipts from fundraising activities	14,223	819			15,042	15,901
Gross trading receipts	29,580	29,724			59,304	57,092
Income from investments other than land and buildings	405				405	233
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	50,002	30,543	-	-	80,545	97,472
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	50,002	30,543	-	-	80,545	97,472

Payments

Expenses for fundraising activities	18,183	1,859			20,042	23,326
Gross trading payments	44,094	23,635			67,729	78,960
Investment management costs	-				-	
Payments relating directly to charitable activities	-				-	1,286
Grants and donations					-	
Governance costs:	1,858				1,858	4,243
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<i>Sub total</i>	64,135	25,494	-	-	89,629	107,815

Payments relating to asset and investment movements

Purchases of fixed assets					-	
Purchase of investments					-	
<i>Sub total</i>	-	-	-	-	-	-

<i>Total payments</i>	64,135	25,494	-	-	89,629	107,815
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<i>Net receipts / (payments)</i>	(14,133)	5,049	-	-	(9,084)	(10,343)
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Transfers to / (from) funds	-	-			-	
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<i>Surplus / (deficit) for year</i>	(14,133)	5,049	-	-	(9,084)	(10,343)
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Nature and purpose of funds

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below Early Years Scotland	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	144				144	849
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	144	-	-	-	144	849
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	144	-	-	-	144	849

Payments

Expenses for fundraising activities					-	
Gross trading payments	144				144	849
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<i>Sub total</i>	144	-	-	-	144	849

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Payments relating to asset and investment movements

Purchases of fixed assets					-	
Purchase of investments					-	
<i>Sub total</i>	-	-	-	-	-	-

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<i>Total payments</i>	144	-	-	-	144	849
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<i>Net receipts / (payments)</i>	-	-	-	-	-	-
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Transfers to / (from) funds					-	
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<i>Surplus / (deficit) for year</i>	-	-	-	-	-	-
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Nature and purpose of funds

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**Independent Examiner's Report
To the Trustees of Altens and Cove Community Association**

I report on the accounts of the charity for the year ended 31.03.20 which are set out on the following pages

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention other than that indicated below

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or


2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Two matters have come to my attention. Firstly, the cash held at the organisation does not reconcile with the cash book receipts, payments and banking records. The discrepancy is estimated to be in the region of £3k for this financial year (a discrepancy of £12k had been reported previously relating to 2 prior years). The charity has raised a notifiable incident with OSCR and have been liaising with Police Scotland in relation to said notifiable incident. This is in reference to historical events, including the shortfall in cash as reported.

Secondly, not all of the records that I would have wished to see have been available. Again, the trustees of the organisation are aware of the issues raised and are working to implement measures to ensure that complete records are maintained going forward.

Use of our report

This report is made to the charity's board of trustees, as a body, in accordance with the terms of the engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's accounts on behalf of the charity's board of trustees and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's board of trustees as a body, for my work or for this report.



For and on behalf of ACVO
38 Castle Street
ABERDEEN
AB11 5YU

23rd December 2024