

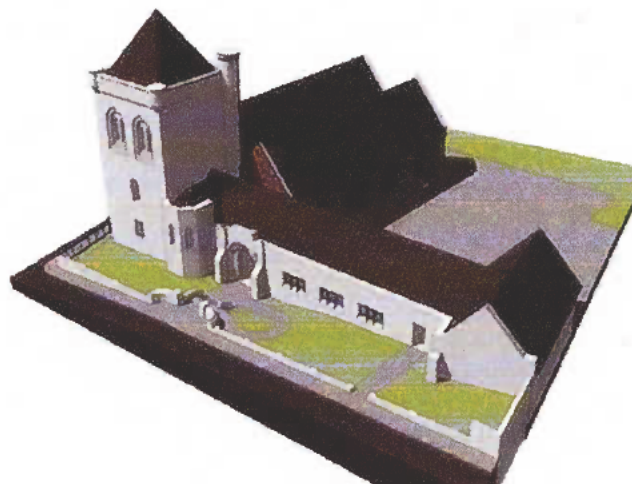
GARDNER COMMUNITY ASSOCIATION

**Scottish Charitable Incorporated Organisation
(SCIO)**

Charity No. SC047375

**Annual Report and
Financial Statement to**

30 September 2024



Trustees' Annual Report

For the year ended 30 September 2024

The trustees have pleasure in presenting their report together with the financial statements for the year ended 30th September 2024

Reference and Administrative information

Charity Name

Gardner Community Association (SCIO)

Charity No.

SC047375

Address

49A Southesk Street
Breachin
DD9 6AW

Trustees



Structure Governance and Management

The Gardner Community Association (GCA) was formed on 23rd June 2015 to establish and operate a community hub in the building known as the Gardner Memorial Church at 49A Southesk Street, Brechin, Angus DD9 6AW. The Association subsequently obtained charitable status as a Scottish Charitable Incorporated Organisation (SCIO) on 5th May 2017.

The SCIO has a single tier structure and as such the trustees are the members of the charity.

Appointment of trustees

The Management Committee are the charity's trustees and membership of the Management Committee is open to all members of the Association.

Trustees are elected at the annual general meeting and there must be a minimum of three and a maximum of seven trustees, six of whom shall be members of the association, and one nominated by the Gardner Memorial Church.

Objectives, Facilities and Activities

Objectives

1. To develop, maintain and operate a community hub within the building known as the Gardner Memorial Church in Brechin, offering a broad range of facilities, services and opportunities to all members of the local community.
2. To bring together local-residents, public bodies, voluntary organisations and social enterprises in a common effort to promote and further the welfare of the community and improve the conditions of life for all local-residents.

Facilities

The Charity aims to provide,

1. a community café with covered and uncovered terrace areas where members of the local community and visitors can meet and socialise,
2. a modern up-to-date kitchen facility suitable for light food preparation, baking, training and development of associated skills,
3. a small meeting room suitable for discussion groups and one-to-one counselling sessions,
4. a large indoor multi-purpose space with pantry and storage suitable for exhibitions, carpet bowls, film shows, line dancing, youth groups, seminars, receptions and private functions,
5. a large outdoor area with a covered activity space suitable for open air play, barbeques, receptions, gardening,
6. a large multi-purpose sanctuary area suitable religious services, concerts and amateur dramatic shows,
7. an office, staff and baby changing facilities, toilets and disabled access to all areas.

Activities

The Community Association (GCA) plans to operate these facilities with a mixture of employed and volunteer staff working with other community groups and outside agencies to provide a local centre for both community activities, initial work experience and training.

Achievements and Performance

On 31st March 2017 the Big Lottery Fund's Community Assets programme confirmed the GCA's 1st Round award of £38,580 development funding. This enabled us to appoint SKS Scotland CIC of Killearn to develop our Strategic Social Plan and James F Stephen Architects of Glamis to develop the Concept Design and Capital Development Plan.

Demand for the proposed facilities and activities in the South and East quadrants of Brechin was established following a three-month community consultation period in mid 2017 and feedback from this exercise was passed to the architects to further refine their design proposals.

Discussions were held with the General Trustees of the Church of Scotland regarding the transfer of ownership of the building to the Community Association, enabling us to access further Big Lottery Funding. After preliminary discussions between the CoS Law Dept. and the BLF Scotland personnel, in April 2018 the CoS General Trustees (GTs) sought the opinion of [REDACTED] regarding such transfer of ownership. Unfortunately, Ms Dunlop concluded that any transfer of title by the General Trustees would be a breach of their fiduciary duties as trustees. After further discussions with BLF Scotland, on 17 August 2018 the GTs agreed to offer the GCA a long lease based on the following a) a nominal rent; b) the GCA assuming responsibility for repairing and insuring the church and hall; and c) an agreed scope and extent of use by the Gardner Memorial congregation of the buildings.

The Strategic Social and Capital Development Plans previously compiled were then adjusted to take account of these requirements and submitted in support of our 2nd Round funding application on 28th August 2018.

Unfortunately, the Big Lottery Fund declined to consider our application further on the grounds that the GCA did not own the building, and a letter to that effect was received in December 2018. Further development work by GCA was subsequently suspended pending completion of major renovation and refurbishment work of the building by the Gardner Memorial Church (GMC).

Financial Review

Whist, the initial development work was led by the Gardner Memorial Church and funded by the congregation, the General Trustees and the Big Lottery Fund's Investing in Ideas programme, more recent work was undertaken by the Gardner Community Association itself.

To date, the GCA's most significant source of income has been the Big Lottery Fund's development grant, the vast majority of which has been expended on the creation of the Strategic Social and Capital Development Plans required for the 2nd round funding application submitted in August 2018.

During the last year, thanks to the efforts of the Gardner's Steel Band and the generosity of various care homes, the association has received a number of small donations leaving a year-end balance of £3,904.

Plans for the Future

During the last year the Brechin Gardner Memorial Church continued to renovate and refurbish the building. Whist the GCA trustees would like to continue development of the building for community use their plans have been put on hold following the union of Brechin Gardner

[REDACTED]

I report on the accounts of the charity for the year ended 30th September 2024.

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) (d) of the 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 Charities Accounts (Scotland) Regulations 2006. 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

1. that 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 Accounting Regulations, and
 - to prepare accounts which accord with the accounting records and comply with regulation 9 of the 2006 Accounts Regulations have not been met, or
2. that, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts reached.

Signed:

Name:

Address:



Date:

31 MAR 2025

Statement of Receipts and Payments for the year ended:
30th September 2024

	Unrestricted Funds	Restricted Funds	Year ended 30-Sep-24	Year ended 30-Sep-23
Receipts				
Donations	£0	£0	£0	£80
Grants	£0	£0	£0	£0
Fundraising	£155	£0	£155	£346
Bank interest	£0	£0	£0	£0
Receipts from Charitable Activities	£0	£0	£0	£0
Total Receipts	<u>£155</u>	<u>£0</u>	<u>£155</u>	<u>£426</u>
Payments				
Fundraising costs	£0	£0	£0	£0
Cost-Charitable Act's	£0	£0	£0	£221
Governance Costs	£0	£0	£0	£0
Purchase of Equip't	£0	£0	£0	£0
Total Payments	<u>£0</u>	<u>£0</u>	<u>£0</u>	<u>£221</u>
 Surplus / (Deficit) for year	 £155	 £0	 £155	 £205
Transfers between Funds	£0	£0	£0	£0
Surplus / (Deficit) for year	<u>£155</u>	<u>£0</u>	<u>£155</u>	<u>£205</u>

Statement of Balances - As at:

30th September 2024

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Opening cash at bank and in hand	£1,198	£2,551	£3,749	£3,544
Surplus / (Deficit) for the year	£155	£0	£155	£205
Closing cash at bank and in hand	<u>£1,353</u>	<u>£2,551</u>	<u>£3,904</u>	<u>£3,749</u>
Bank and Cash Balances				
Bank deposit account	£0	£0	£0	£0
Savings account	<u>£0</u>	<u>£0</u>	<u>£0</u>	<u>£0</u>
Other assets - unrestricted fund				
	£0	£0	£0	£0
	<u>£0</u>	<u>£0</u>	<u>£0</u>	<u>£0</u>
Liabilities - (unrestricted fund)				
	£0	£0	£0	£0
PAYE	£0	£0	£0	£0
	<u>£0</u>	<u>£0</u>	<u>£0</u>	<u>£0</u>

Approved by the Trustees *28 MAR 2025* Date
and signed on their behalf

Notes to the accounts - for the year ended:

30th September 2024

1 Basis of accounting

These accounts have been prepared on the receipts and payments basis in accordance with the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for day-to-day running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity participated in Scotland's Open Gardens Scheme.

3 Related party transactions

No remuneration was paid to the trustees or any connected persons during the year

4 Donations

Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
155	0	155	80
<u>155</u>	<u>0</u>	<u>155</u>	<u>80</u>

5 Grants

Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

6 Fundraising

Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
0	0	0	346
<u>0</u>	<u>0</u>	<u>0</u>	<u>346</u>

7 Cost of charitable activities

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Strategic Plan Consultancy	0	0	0	0
Capital Checklist Consultancy	0	0	0	0
Surveys	0	0	0	0
Miscellaneous Minor Costs	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

8 Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Independent examiner's fee	0	0	0	0

9 Transfer between funds

No funds were transferred between Unrestricted and Restricted

10 Rounding

All sums of 49p and less have been rounded down
All sums of 50p and above have been rounded up