

The Charity Registration Number is :- SC047659

**The Jenniburn Centre SCIO**

**Report and Accounts**

**31 March 2022**



# **The Jenniburn Centre SCIO**

## **Report and accounts for the year ended 31 March 2022**

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## **The Jenniburn Centre SCIO**

### **Trustees' Annual Report for the year ended 31 March 2022**

The Trustees present their Report and Accounts for the year ended 31 March 2022.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- The Jenniburn Centre SCIO.

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in Scotland with The Office of the Scottish Charity Regulator (OSCR) with charity number SC047659.

The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The governing document of the charity is the constitution of the SCIO as approved by The Office of the Scottish Charity Regulator (OSCR).

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.



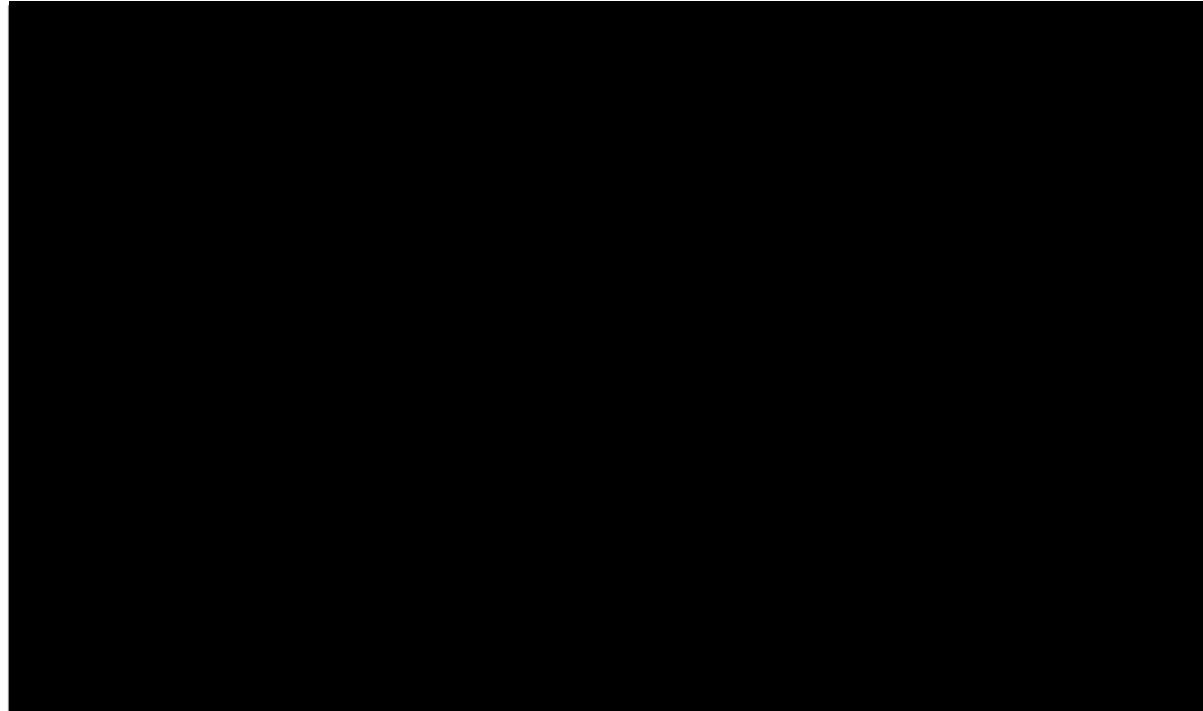
**The Jenniburn Centre SCIO**

**Trustees' Annual Report for the year ended 31 March 2022**

The principal operating address, telephone number, email and web addresses of the charity are:-



The Trustees in office on the date the report was approved were:-



The following persons served as Trustees during the year ended 31 March 2022 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.



**The Jenniburn Centre SCIO**

**Trustees' Annual Report for the year ended 31 March 2022**

**Objects and activities of the charity**

***The purposes of the charity as set out in its governing document.***

The charity's object continues to be that of providing a centre for the community, principally among the residents of Castlemilk. To achieve this aim, the policy and principal activity of the charity continues to be the promotion of social activity.

***The main activities undertaken in relation to those purposes during the year.***

Paradoxically, after a year of disruption due to COVID-19, the Jenniburn was in a position of being relatively financially stable at the start of the 21-22 financial year and Trustees made positive, but prudent, plans for the future.

Areas identified for expenditure/investment included:

- An extensive and expensive programme of much needed repairs and maintenance
- As part of the programme to combat the digital divide, enhancing the broadband provision and Wi-Fi coverage throughout the building
- Purchasing, for the benefit of both The Jenniburn and the wider community, health and safety equipment to combat the virus which had yet to be eliminated and an automatic defibrillator to be held at reception and accessible to all whenever the Centre was open
- Purchasing more chairs and related items to extend usage of the Centre
- Servicing of the heating plant
- Supporting user groups by providing a generous rent-free period following the re-opening of the Centre in an attempt to assist with re-establishing the previously extensive programme of activities
- and miscellaneous other improvements.

Additionally, provision had been made to accommodate the further reduction in grant support as we entered phase three of the Community Fund Award.



## **The Jenniburn Centre SCIO**

### **Trustees' Annual Report for the year ended 31 March 2022**

#### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

The Jenniburn, was, however, struck by a series of very significant blows which have genuinely jeopardised the very future of the organisation:

1. Some months prior to the expiration of current utilities contracts, long-term deals had been struck for future provision at terms which were acceptable at the time, but which, given the subsequent astronomical rises which were implemented, were incredibly favourable and would have protected The Jenniburn from the price explosion until 2027!

Unfortunately, a grossly inadequate word under the circumstances, the company with whom we were contracted was one of those that folded in 2021 and the best "new" deals available were at the inflated rates which are multiples of what had been projected.

2. Several organisations which had previously made extensive use of The Jenniburn prior to the pandemic either ceased to operate all together or had switched their provision online and continued to do so following the easing of restrictions.

3. While the programme of repairs and maintenance went ahead at a total cost of over £10,000, the separate servicing of the heating plant opened a Pandora's Box, the consequences of which continue to pose a very real threat to the future of The Jenniburn.

Extensive and very detailed documentation is available on request but, to précis the position:

- a. The organisation which had exclusively carried out all repairs to the plant were engaged to assess and quote for the work required
- b. To the astonishment of Trustees, the assessment resulted in the plant being declared not merely unusable, but unsafe!
- c. Consequently, it was immediately shut down thus depriving The Centre of heating and hot water.
- d. Expensive, but largely inadequate, temporary heating plant was brought in, the hire cost of which has already exceeded five figures - with the attendant power costs being even greater.
- e. Further ad hoc repairs/installations – again at considerable expense - provided temporary solutions for the lack of hot water in key areas.
- f. A full survey of the plant was carried out, at a further cost to the organisation of approximately two thousand pounds and phase one of the recommendations have been implemented at a cost of approximately six thousand pounds.
- g. Our inability to offer a facility which has a guaranteed and effective heating system and permanent hot water has impacted hugely on activities already damaged by the effects of the pandemic.

At the time of writing, a final cost has yet to be identified for the full restoration of a heating plant which will be reliable, adequate, and compliant with statutory regulations (without taking cognisance of the fact that fossil fuelled systems are likely to require to be replaced at some time in the not-too-distant future).

What can be stated with certainty, however, is that the cost will be beyond the means of The Jenniburn Centre SCIO and that, notwithstanding the recognised financial pressures acting on our core funder, Glasgow City Council faces limited options in respect of the future of what is ultimately their building.



## **The Jenniburn Centre SCIO**

### **Trustees' Annual Report for the year ended 31 March 2022**

#### **The main achievements and performance of the charity during the year.**

Paradoxically, after a year of disruption due to COVID-19, the Jenniburn was in a position of being relatively financially stable at the start of the 21-22 financial year and Trustees made positive, but prudent, plans for the future.

Areas identified for expenditure/investment included:

- An extensive and expensive programme of much needed repairs and maintenance
- As part of the programme to combat the digital divide, enhancing the broadband provision and Wi-Fi coverage throughout the building
- Purchasing, for the benefit of both The Jenniburn and the wider community, health and safety equipment to combat the virus which had yet to be eliminated and an automatic defibrillator to be held at reception and accessible to all whenever the Centre was open
- Purchasing more chairs and related items to extend usage of the Centre
- Servicing of the heating plant
- Supporting user groups by providing a generous rent-free period following the re-opening of the Centre in an attempt to assist with re-establishing the previously extensive programme of activities and miscellaneous other improvements.

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity and to the wider society.***

It would be disingenuous to suggest that there has been anything other than a significant diminution of the services provided to the community in 2021-22 and that, rather than usage increasing as a consequence of the investment in a programme of repairs and maintenance, the core issue of the heating problem, exacerbated by other difficulties, has inflicted potentially fatal wounds on the organisation.

In essence, the financial year opened with a degree of optimism based on a relatively stable financial position, a costed programme of positive developments and plans to support other organisations recovering from the pandemic.

It ends, as The Jenniburn enters its silver jubilee year, with huge concerns about the future and with contingency plans for having to formally wind-up the charity being actively explored.



## **The Jenniburn Centre SCIO**

### **Trustees' Annual Report for the year ended 31 March 2022**

#### **Structure, governance and management of the charity**

##### ***The methods used to recruit and appoint new charity trustees.***

The members of the company are also charity trustees for the purposes of charity law and are known as members of the Board. Under the requirement of the Memorandum and Articles of Association the members of the board are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

The obligations of the Board are to maintain documents which set out the operational framework for the charity including the Memorandum and Articles, resourcing the current financial position as set out in the latest published accounts and the future planning and objectives.

##### ***The charity's organisational structure.***

The Jenniburn Centre SCO26865 (the former entity) was formally wound-up (with effect from 31 December 2017) at the Annual General Meeting held on 06 December 2017.

There followed, on the same date, a General Meeting, confirming the formal constitution of The Jenniburn Centre SCIO SCO47659 and the appointment of the Trustees identified elsewhere in the accounts.

On 12 February 2019, the first Annual General Meeting of the new entity, The Jenniburn Centre SCIO (SCO47659) was held.

It should be noted that these steps were taken following consultation with - and the agreement of - our core funder, Glasgow City Council and that all assets and liabilities of the Jenniburn Centre were passed to The Jenniburn Centre SCIO.

#### **Financial review**

##### ***The charity's financial position at the end of the year ended 31 March 2022***

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
<b>Net income</b>	(23,829)	35,825
Unrestricted Revenue Funds available for the general purposes of the charity	2,035	3,738
Restricted Revenue Funds	18,553	40,679
<b>Total Funds</b>	<b>20,588</b>	<b>44,417</b>

##### ***Financial review of the position at the reporting date, 31 March 2022 .***

The trustees consider the financial performance by the charity during the year to have been satisfactory.



## **The Jenniburn Centre SCIO**

### **Trustees' Annual Report for the year ended 31 March 2022**

#### ***Policies on reserves.***

The present level of funding is adequate to support the continuation of the charity for the medium term and the Trustees consider the financial position of the charity to be satisfactory.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### ***The major risks to which the Charity is exposed and reviews and systems to mitigate them.***

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

#### ***Principal funding sources in the year and how these support the key objectives of the charity.***

Funding from Glasgow City Council's Community Fund, from the Scottish Government's Strategic Framework fund and from the UK Government's Job Retention Scheme allowed Trustees to retain and support staff to be ready to re-open when restrictions are lifted and to restore and develop The Jenniburn's work within the community.

#### **Details of The Independent Examiner**



Anderson MacDonald  
The APL Centre  
Stevenston Industrial Estate  
Stevenston  
KA20 3LR



## **The Jenniburn Centre SCIO**

### **Trustees' Annual Report for the year ended 31 March 2022**

#### **Statement of Trustees' Responsibilities**

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 (as amended)

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently;
- 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 charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities and Trustee Investment (Scotland) Act 2005. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 12 September 2022.



Trustee



## **The Jenniburn Centre SCIO**

### **Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2022**

I report to the Trustees on my examination of the financial statements of the charity on pages 10 to 24 for the year ended 31 March 2022 which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by The Office of the Scottish Charity Regulator (OSCR), and under the historical cost convention and the accounting policies set out on page 15.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 7, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Regulations 10(1) (a) to (c) of the The Charities Accounts (Scotland) Regulations 2006 (as amended) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 44(1)(c) of the Act;
- b) follow the applicable procedures in the Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator and;
- c) state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

and;

I conducted my examination in accordance with the Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator, setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed 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 seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.



## The Jenniburn Centre SCIO

### Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Association of Accounting Technicians;

This is a report in respect of an examination carried out under 44(1)(c) of the Act and in accordance with Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 44(1)(a) of The Charities and Trustee Investment (Scotland) Act 2005;

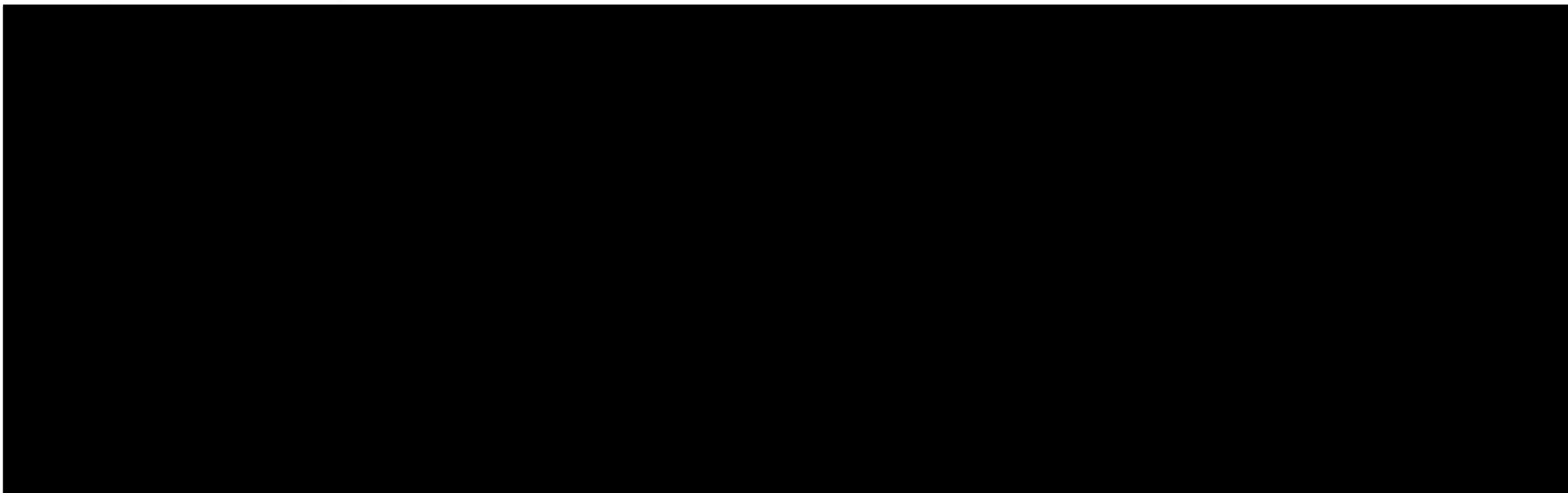
when preparing accounts on a fully accrued basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Signed:-



Anderson MacDonald  
The APL Centre  
Stevenston Industrial Estate  
Stevenston  
KA20 3LR

This report was signed on 12 September 2022



**The Jenniburn Centre SCIO - Statement of Financial Activities for the year ended 31 March 2022**

**Statement of Financial Activities for the year ended 31 March 2022**

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	21,670	65,058	<b>86,728</b>	118,111
Charitable activities	A2	13,937	-	<b>13,937</b>	69
Investments	A4	174	-	<b>174</b>	-
<b>Total income</b>	<b>A</b>	<b>35,781</b>	<b>65,058</b>	<b>100,839</b>	<b>118,180</b>
<b>Expenditure on:</b>					
Charitable activities	B2	54,759	69,909	<b>124,668</b>	82,355
<b>Total expenditure</b>	<b>B</b>	<b>54,759</b>	<b>69,909</b>	<b>124,668</b>	<b>82,355</b>
<b>Net income for the year</b>		<b>(18,978)</b>	<b>(4,851)</b>	<b>(23,829)</b>	<b>35,825</b>
<b>Transfers between funds</b>	<b>C</b>	17,275	(17,275)	-	-
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>(1,703)</b>	<b>(22,126)</b>	<b>(23,829)</b>	<b>35,825</b>
<b>Net movement in funds</b>		<b>(1,703)</b>	<b>(22,126)</b>	<b>(23,829)</b>	<b>35,825</b>
<b>Reconciliation of funds:-</b>	<b>E</b>				
<b>Total funds brought forward</b>		3,738	40,679	<b>44,417</b>	8,592
<b>Total funds carried forward</b>		<b>2,035</b>	<b>18,553</b>	<b>20,588</b>	<b>44,417</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 15 to 24 form an integral part of these accounts.



**The Jenniburn Centre SCIO - Statement of Financial Activities for the year ended 31 March 2022**

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	22,250	95,861	118,111
Charitable activities	A2	69	-	69
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
<b>Total income</b>	<b>A</b>	<b>22,319</b>	<b>95,861</b>	<b>118,180</b>

**Expenditure on:**

Note - Because of complexities of permutations, some nil lines may not autohide and may ne

Raising funds	B1	-	-	-
Charitable activities	B2	25,354	57,001	82,355
Other	B3	-	-	-
Tax on surplus on ordinary activiti	B3	-	-	-
Other taxation	B3	-	-	-
<b>Total expenditure</b>	<b>B</b>	<b>25,354</b>	<b>57,001</b>	<b>82,355</b>
Net gains on investments	B4	-	-	-
<b>Net income for the year</b>		<b>(3,035)</b>	<b>38,860</b>	<b>35,825</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>		<b>(3,035)</b>	<b>38,860</b>	<b>35,825</b>
<b>Net movement in funds</b>		<b>(3,035)</b>	<b>38,860</b>	<b>35,825</b>
<b>Reconciliation of funds:-</b>	<b>E</b>			
<b>Total funds brought forward</b>		<b>6,773</b>	<b>1,819</b>	<b>8,592</b>
<b>Total funds carried forward</b>		<b>3,738</b>	<b>40,679</b>	<b>44,417</b>

**All activities derive from continuing operations**

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 15 to 24 form an integral part of these accounts.



**The Jenniburn Centre SCIO - Statement of Financial Activities for the year ended 31 March 2022**

**The Jenniburn Centre SCIO - Resources applied in the year ended 31 March 2022 towards fixed assets for Charity use:-**

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	(23,829)	35,825
Resources applied on functional fixed assets	(7,133)	(3,000)
Other applications of funds	-	-
<b>Net resources available to fund charitable activities</b>	<b>(30,962)</b>	<b>32,825</b>

The notes attached on pages 15 to 24 form an integral part of these accounts.

**Movements in revenue and capital funds for the year ended 31 March 2022**

**Revenue accumulated funds**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	3,738	40,679	44,417	8,592
Recognised gains and losses before transfers	(18,978)	(4,851)	(23,829)	35,825
	<b>(15,240)</b>	<b>35,828</b>	<b>20,588</b>	<b>44,417</b>
<b>Closing revenue funds</b>	<b>2,035</b>	<b>18,553</b>	<b>20,588</b>	<b>44,417</b>

**Summary of funds**

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	2,035	18,553	20,588	44,417

The notes attached on pages 15 to 24 form an integral part of these accounts.



**The Jenniburn Centre SCIO - Statement of Financial Activities for the year ended 31 March 2022**

**The Jenniburn Centre SCIO  
Income and Expenditure Account for the year ended 31 March 2022 as required by the  
Companies Act 2006**

	2022 £	2021 £
<b>Income</b>		
Income from operations	100,665	118,180
Investment income	-	-
Other operating income	-	-
	<u>100,839</u>	<u>118,180</u>
<b>Gross income in the year before exceptional items</b>	<u>100,839</u>	<u>118,180</u>
<b>Gross income in the year including exceptional items</b>	<u>100,839</u>	<u>118,180</u>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	87,656	59,712
Depreciation and amortisation	7,133	3,000
Governance costs	29,879	19,643
Realised losses on disposals of social investments which are programme related	-	-
	<u>124,668</u>	<u>82,355</u>
<b>Total expenditure in the year</b>	<u>124,668</u>	<u>82,355</u>
<b>Net income before tax in the financial year</b>	(23,829)	35,825
Tax on surplus on ordinary activities	-	-
	<u>(23,829)</u>	<u>35,825</u>
<b>Net income after tax in the financial year</b>	<u>(23,829)</u>	<u>35,825</u>
<b>Retained surplus for the financial year</b>	<u>(23,829)</u>	<u>35,825</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 24 form an integral part of these accounts.



**The Jenniburn Centre SCIO - Balance Sheet as at 31 March 2022**

	SORP Note Ref		2022 £	2021 £
<b>Current assets</b>	B			
Stocks	B1	-	-	
Debtors	12 B2	2,733	6,960	
Cash at bank and in hand	B4	23,374	40,717	
<b>Total current assets</b>		<u>26,107</u>	<u>47,677</u>	
<b>Creditors: amounts falling due within one year</b>	13 C1	<u>(5,519)</u>	<u>(3,260)</u>	
<b>Net current assets</b>			<u>20,588</u>	<u>44,417</u>
<b>The total net assets of the charity</b>			<u>20,588</u>	<u>44,417</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

<b>Restricted funds</b>				
Restricted Revenue Funds	20 D2	18,553	40,679	
			18,553	40,679
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	20 D3	2,035	3,738	
			2,035	3,738
<b>Designated Funds</b>				
<b>Total charity funds</b>			<u>20,588</u>	<u>44,417</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Trustee

Approved by the board of trustees on 12 September 2022

The notes attached on pages 15 to 24 form an integral part of these accounts.



## The Jenniburn Centre SCIO

### Notes to the Accounts for the year ended 31 March 2022

#### 1 Accounting policies

##### *Policies relating to the production of the accounts.*

###### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by The Office of the Scottish Charity Regulator (OSCR) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

The charity is a public benefit entity.

###### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. All staff were furloughed from 23/03/20 with 80% of costs (inclusive of NI) being met by the UK Government's Job retention Scheme and Glasgow City Council extended the IGF award for six months.

Trustees met all the statutory obligations in respect of SCIO status and complied in full with the requirements of core funders.

It is, however, impossible to anticipate what the future will bring given the uncertain times and unprecedented, but necessary, restrictions on individual and community life.

###### **Risks and future assumptions**

The charity is a public benefit entity.

The future risks and assumptions are noted in the going concern note above.

##### *Policies relating to categories of income and income recognition.*

###### **Nature of income**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

###### **Categories of Income**

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.



## The Jenniburn Centre SCIO

### Notes to the Accounts for the year ended 31 March 2022

#### Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### *Policies relating to expenditure on goods and services provided to the charity.*

#### Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

#### *Policies relating to assets, liabilities and provisions and other matters.*

#### *Tangible fixed assets*

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	100 % straight line
Motor vehicles	25 % straight line

#### Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.



# The Jenniburn Centre SCIO

## Notes to the Accounts for the year ended 31 March 2022

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

### Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

## 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

## 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

## 4 Net surplus before tax in the financial year

2022	2021
£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	7,133	3,000
Pension costs	-	-

## 5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

## 6 Staff costs and emoluments

Salary costs	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	33,984	32,624
Employer's National Insurance for all staff	-	-
Employer's operating costs of defined contribution pension schemes	-	-
<b>Total salaries, wages and related costs</b>	<b>33,984</b>	<b>32,624</b>

The estimated full time equivalent number of all staff employed in the year was	3	4
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The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	2	3
Engaged on management and administration	1	1
<b>The estimated full time equivalent number of all staff employed as above</b>	<b>3</b>	<b>4</b>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.



# The Jenniburn Centre SCIO

## Notes to the Accounts for the year ended 31 March 2022

### 7 Defined contribution pension schemes

The charity offers a defined contributions pension scheme but no employees met the criteria in the year.  
Any liabilities and assets associated with the scheme are shown under debtors and creditors.

### 9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

### 10 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2021	-	38,156	-	38,156
Additions	-	7,133	-	7,133
<b>At 31 March 2022</b>	<b>-</b>	<b>45,289</b>	<b>-</b>	<b>45,289</b>
<b>Depreciation</b>				
At 1 April 2021	-	38,156	-	38,156
Charge for the year	-	7,133	-	7,133
<b>At 31 March 2022</b>	<b>-</b>	<b>45,289</b>	<b>-</b>	<b>45,289</b>
<b>Net book value</b>				
<b>At 31 March 2022</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 11 Stocks & Work in Progress

2022  
£

2021  
£

Stocks before write downs

-

-

-

-

### 12 Debtors

2022  
£

2021  
£

Trade debtors

-

-

Prepayments and accrued income

1,491

4,321

Other debtors

1,242

2,639

2,733

6,960

### 13 Creditors: amounts falling due within one year

2022  
£

2021  
£

Accruals

5,159

3,110

PAYE, NIC VAT and other taxes

-

-

Other creditors

360

150

5,519

3,260

### 14 Loans to trustees included in debtors

No Loans were made to trustees in the year. (Prior year nil).

### 15 Guarantees made by the charity on behalf of trustees

No guarantees were made by the charity on behalf of trustees in the year ( Prior year Nil)



# The Jenniburn Centre SCIO

## Notes to the Accounts for the year ended 31 March 2022

### 16 Financial commitments under operating leases

2022	2021
£	£

At the year end the charity had annual commitments under non-cancellable operating leases as set out below:

Operating leases which expire:  
within two to five years

1	1
---	---

1	1
---	---

### 17 Income and Expenditure account summary

2022	2021
£	£

At 1 April 2021

44,417	8,592
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Surplus after tax for the year

(23,829)	35,825
----------	--------

At 31 March 2022

20,588	44,417
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### 18 No related party transactions

There were no related parties transactions during this year or the previous year.

### 19 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2022

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	7,554		18,553	26,107
Current Liabilities	(5,519)	-	-	(5,519)
	2,035	-	18,553	20,588

At 1 April 2021

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	6,998	-	40,679	47,677
Current Liabilities	(3,260)	-	-	(3,260)
	3,738	-	40,679	44,417



# The Jenniburn Centre SCIO

## Notes to the Accounts for the year ended 31 March 2022

### 20 Change in total funds over the year as shown in Note 19 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 21 £	See Note 22 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	3,738	(18,978)	17,275	2,035
<b>Total unrestricted and designated funds</b>	<b>3,738</b>	<b>(18,978)</b>	<b>17,275</b>	<b>2,035</b>
<b>Restricted funds:-</b>				
Castlemilk & Carmunock Community Windpark Trust	2,526	-	-	2,526
Glasgow City Council	38,153	(4,851)	(17,275)	16,027
CJRS Fund	-	-	-	-
<b>Total restricted funds</b>	<b>40,679</b>	<b>(4,851)</b>	<b>(17,275)</b>	<b>18,553</b>
<b>Total charity funds</b>	<b>44,417</b>	<b>(23,829)</b>	<b>-</b>	<b>20,588</b>

### 21 Analysis of movements in funds over the year as shown in Note 20

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022 £	2022 £	2022 £	2022 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	35,781	(54,759)	-	(18,978)
<b>Restricted funds:-</b>				
Castlemilk & Carmunock Community Windpark Trust	-	-	-	-
Glasgow City Council	54,335	(59,186)	-	(4,851)
CJRS Fund	10,723	(10,723)	-	-
Glasgow City Council - Covid Grant	-	-	-	-
	<b>100,839</b>	<b>(124,668)</b>	<b>-</b>	<b>(23,829)</b>



## The Jenniburn Centre SCIO

### Notes to the Accounts for the year ended 31 March 2022

#### 22 Details of transfers between funds in

*The transfers shown in note 20 above are:-*

	2022
	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	17,275
Transfers to/( from) Unrestricted Funds to cover deficits on Restricted Funds or when funds are lawfully reallocated	-
To/(from) Restricted Revenue Funds	- 17,275

#### 23 The purposes for which the funds as

##### *Unrestricted and designated funds:-*

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

##### *Restricted funds:-*

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.
Castlemilk & Carmunock Community Windpark Trust	The fund is for the purchase of electrical shutter doors for the building.
Glasgow City Council	The fund contributes to the wages and salaries and also the heat & light costs.

#### 24 Ultimate controlling party

The charity is under the control of its legal members.



# The Jenniburn Centre SCIO

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

## 25 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	70	-	70	-
Apex Hotels	-	-	-	2,000
<b>Total donations and gifts from individuals</b>	<b>70</b>	<b>-</b>	<b>70</b>	<b>2,000</b>

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Revenue grants from government and public bodies				
Glasgow City Council	-	54,335	54,335	57,646
Corona Virus Job Retention Scheme	-	10,723	10,723	38,215
Strategic Framework Fund (Covid Grant)	21,600	-	21,600	20,250
<b>Total public sector revenue grants</b>	<b>21,600</b>	<b>65,058</b>	<b>86,658</b>	<b>116,111</b>

<b>Total Donations, Grants and Legacies</b>				
<b>Total Donations, Grants and Legacies A1</b>	<b>21,670</b>	<b>65,058</b>	<b>86,728</b>	<b>118,111</b>

## 26 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total funds 2021 £
Primary purpose and ancillary trading				
Vending	454	-	454	-
Bank of Scotland cash machine	-	-	-	4
Casual Lettings	5,422	-	5,422	36
Tenancy Lets	7,982	-	7,982	29
Other Income	79	-	79	-
<b>Total Primary purpose and ancillary trading</b>	<b>13,937</b>	<b>-</b>	<b>13,937</b>	<b>69</b>



## The Jenniburn Centre SCIO

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

### 27 Total Income from charitable activities

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<i>Current year</i>					
Total income from charitable trading		13,937	-	13,937	69
Total from charitable activities	A2	13,937	-	13,937	69

### 28 Other income and gains

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current year</i>		2022	2022	2022	2021
		£	£	£	£
Copier compensation		-	-	-	-
Total other income		-	-	-	-
A5					

### 29 Expenditure on charitable activities - Direct spending

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2022	2022	2022	2021
		£	£	£	£
Gross wages and salaries - charitable activities		-	33,984	33,984	32,624
Employers' NI - Charitable activities		-	-	-	-
Travel and Subsistence - Charitable Activities		397	-	397	444
Vending machine rental		504	-	504	672
Vending purchases		420	-	420	-
Subscriptions		691	-	691	833
<b>Total direct spending</b>	<b>B2a</b>	<b>2,012</b>	<b>33,984</b>	<b>35,996</b>	<b>34,573</b>

### 30 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>		Current year	Current year	Current year	Prior Year	
		Unrestricted	Restricted	Total Funds	Total Funds	
		Funds	Funds			
		2022	2022	2022	2021	
		£	£	£	£	
Reallocated from support costs		51,253	7,540	58,793	28,139	
Total charitable trading costs		B2b	51,253	7,540	58,793	28,139



## The Jenniburn Centre SCIO

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

### 31 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2022	2022	2022	2021
	£	£	£	£
<b>Employee costs not included in direct costs</b>				
Defined contribution pension costs -	-	-	-	-
Other salaries	-	-	-	-
Payroll fees and charges	953	-	953	931
<b>Premises Expenses</b>				
Rates and water charges	-	-	-	-
Light heat and power	8,935	4,846	13,781	9,801
Cleaning and waste management	2,913	-	2,913	647
Premises repairs, renewals and maintenance	17,275	2,694	19,969	6,695
<b>Administrative overheads</b>				
Telephone, fax and internet	1,141	-	1,141	1,022
Postage, stationery and advertising	1,847	-	1,847	1,534
Stationery and printing	-	-	-	-
Courier Services	-	-	-	-
Information and publications	-	-	-	-
Subscriptions to periodicals	-	-	-	-
Membership subscriptions	-	-	-	-
Equipment expenses	237	-	237	-
Hire of equipment	7,215	-	7,215	3,217
Software licences and expenses	53	-	53	108
Insurance	1,365	-	1,365	1,184
Sundry expenses	206	-	206	-
<b>Financial costs</b>				
Depreciation & Amortisation in total for	7,133	-	7,133	3,000
<b>Support costs before reallocation</b>	<b>51,253</b>	<b>7,540</b>	<b>58,793</b>	<b>28,139</b>
<b>Less support costs reallocated to specific activities</b>				
To charitable trading costs	(51,253)	(7,540)	(58,793)	(28,139)
<b>Total support costs - Current Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

The basis of allocation of costs between activities is described under accounting policies

### 32 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2022	2022	2022	2021
	£	£	£	£
Independent Examiner's fees	1,494	-	1,494	1,443
Wages and salaries	-	28,385	28,385	18,200
Employers NI	-	-	-	-
<b>Total Governance costs</b>	<b>1,494</b>	<b>28,385</b>	<b>29,879</b>	<b>19,643</b>

### 33 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2022	2022	2022	2021
		£	£	£	£
Total direct spending	<b>B2a</b>	2,012	33,984	35,996	34,573
Total charitable trading costs	<b>B2b</b>	51,253	7,540	58,793	28,139
Total support costs	<b>B2d</b>	-	-	-	-



## The Jenniburn Centre SCIO

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

Total Governance costs	B2e	1,494	28,385	29,879	19,643
Total charitable expenditure	B2	<u>54,759</u>	<u>69,909</u>	<u>124,668</u>	<u>82,355</u>



