

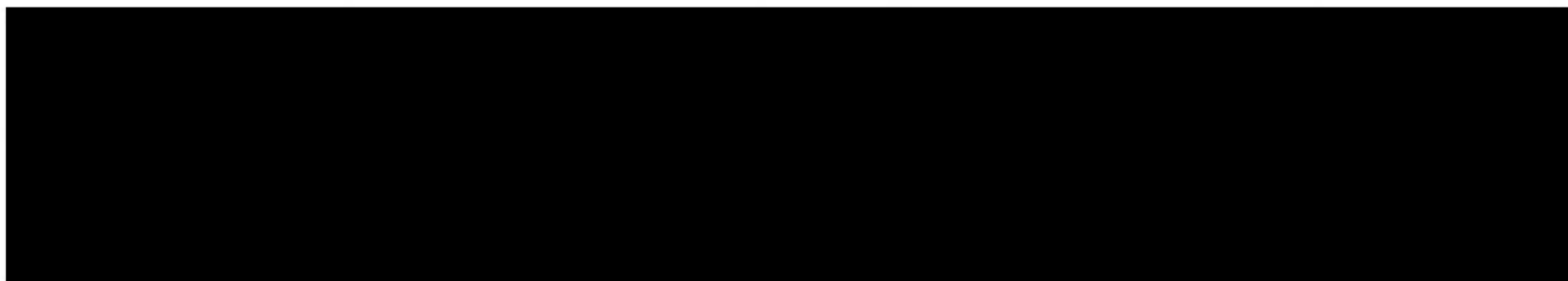


Your Community
C e n t r e

The Centre for Ethnic Minorities and Community Projects

Financial Statements for the
year ended 31st May 2025

The Melting Pot
15 Calton Road
Edinburgh
EH8 8DL



Website: www.yourcommunitycentre.org

	Page
Administrative details	4
Trustees (Board) annual report	5 - 7
Independent Examiners Report	8
Statement of Financial Activities	9
Balance sheet	11
Notes to the accounts	12 - 17

Charity registered number SC048365 (Registered on 9th May 2018)

Trustees 

Registered address The Melting Pot
15 Calton Road
Edinburgh
EH8 8DL

Bank Santander Bank
Bank of Scotland

Independent Examiner Clydegrove Accountants

910 Tollcross Road
Glasgow
G32 8PE

The Centre for Ethnic Minorities and Community Projects
Contents of the financial statements
for the year ended 31st May 2025

The Trustees of the charity, who are also members of the board for the purpose of the Charities and Trustee Investment (Scotland) Act 2005, submit their annual report and financial statements for the year ended 31st May 2025.

Exemptions

The Trustees have taken advantage of the exemptions available to small charities/entities, including the audit exemption permitted under the charity SORP or FRS 102 (see statement in balance sheet).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal and administrative information

The charity was formed under the Charities and Trustee Investment (Scotland) Act 2005.

The charity's governing document is its SCIO constitution. It obtained charitable status on 09th May 2018.

Principal activity

The charity's principal activity continues to be its drive to create a relationship between Black and Ethnic minority families and the communities of Glasgow and Edinburgh within which they live.

Our aim is to help Black and Ethnic Minority families make Scotland their home

Organisational Structure

The charity is governed by the trustees who can also be board members. The board members set the strategic direction and policies of the organisation.

Trustee Recruitment and Appointment

[REDACTED] stepped down from the board during the 12 months to May 2025.

Review of Charity Activities

As a charity, we are proud to reflect on our ongoing commitment to empowering ethnic minority communities and creating positive change for the future. In 2025, despite a reduction in income, we remained a beacon of hope, responding to the pressing needs of our service users through a diverse range of programs.

Cost of Living Support: Our primary mission to reduce the financial pressures facing families took centre stage as we continued to provide vital assistance with the cost of living. Through targeted financial aid, we directly impacted the lives of individuals and families, ensuring they had access to the essentials needed for a dignified life.

Our Outreach Programs: Hate Crime, Mental Health, Domestic Abuse: In response to the pressing need for awareness and education, we spearheaded outreach programs focused on combating hate crime, addressing mental health challenges, and combating domestic abuse within ethnic minority communities. By engaging with local communities in Edinburgh and Glasgow, we fostered a sense of unity, resilience, and understanding, contributing to the creation of safer spaces for all.

Budgeting Training: Recognising the importance of financial literacy, our charity launched budgeting training initiatives. These programs equipped individuals with essential skills to manage their finances effectively, empowering them to build a stable and secure future.

Drug Addiction and Alcohol Abuse Support: We remain dedicated to combating drug addiction and alcohol abuse within ethnic minority communities. Through counselling, rehabilitation support, and community outreach, we provided a lifeline for those grappling with addiction, promoting recovery and wellbeing.

Youth Support Programs: Our commitment to the next generation was evident in the youth support programs we implemented. By offering mentorship schemes, educational resources, and community engagement opportunities, we aimed to nurture the potential of young individuals from deprived backgrounds and empower them to overcome challenges.

Provisions to Food Banks: As part of our ongoing efforts to address food insecurity, we continue to deliver essential provisions to food banks in Edinburgh and Glasgow. This initiative aims to ensure that people within our community can get a nutritious meal, promoting physical wellbeing and stability.

Wellbeing Initiatives: In a world marked by constant change, maintaining good wellbeing is crucial. We implemented initiatives that focused on holistic wellbeing, offering resources, workshops, and support networks to help individuals navigate life's challenges and build resilience and good mental health.

Our Programs

The Starter Support Pack

This program delivered support to more families and individuals this year than at any other time in its existence. It has become the cornerstone of community integration and empowerment for people moving to Edinburgh and Glasgow. Over the year, we have provided bedding, kitchen utensils, toiletries, and clothing. Beyond this material support, we continue to provide information on welfare support to housing contact. We also signpost our users to GP clinics and schools within the area in which they live. Throughout the years, the program has thrived through our collaborative partnerships with community organisations and local government agencies.

Food and Energy Support

The Food and Energy Support Program reflects another year where the cost of living has been the central issue for most of our users. We expanded our outreach efforts, reaching more families in need than ever before. Through targeted community engagement and partnerships, we were able to identify and serve those facing food and energy insecurity throughout Edinburgh and Glasgow. We also ran community empowerment workshops on sustainable practices on energy consumption and budget management.

Learning English

We continue to deliver CELTA certified English courses during the year. We believe that this program has had a profound effect on our users in terms of educational opportunities, employment prospects and increased social integration. For the year, we had 12 service users, which was a notable increase on the previous year. Throughout the years of running this program, we have used feedback and regular evaluations to continuously improve and enhance the overall effectiveness of the program.

The COVID 19 Grant Program

We continued to respond to the urgent need for personal protective equipment (PPE) within the healthcare systems of our partners in Sierra Leone, Liberia, and Nigeria. Through the provision of timely grants, we supported frontline workers in protecting themselves and their communities. The increased access to PPE strengthened the capacity of local healthcare services to respond not only to COVID-19 but also to wider health challenges. In addition, the program supported community awareness initiatives and educational campaigns highlighting the importance of safety measures.

Mental Health Initiative (under 19's)

Our outreach efforts on dealing with the mental health issues facing our youth reached new heights with innovative campaigns designed to engage and connect our young minds. CEMCP hosted a series of engaging and informative workshops addressing various mental health topics relevant to adolescents. These sessions, facilitated by mental health professionals, provided coping strategies, stress management techniques, and encouraged a proactive approach to mental well-being. We received a lot of positive feedback on the transformative impact of our sessions. A total of 15 individual sessions were conducted, which surpassed our initial target of 10.

Through the program, we have identified certain areas across Edinburgh and Glasgow with high youth mental health demands. Our trained professionals are working on a program of integrating our mental health education program into the academic curriculum of the schools within these areas. In expanding our outreach for 2025, the program will also focus on the mental health issues of ethnic minority communities. It will be designed with an emphasis on a familiar, spiritual, and cultural focus, specific to each individual family.

Break the Silence on Abuse

Throughout the year, we conducted workshops that equipped women and girls with the tools and knowledge to recognise, resist, and report various forms of abuse. These interactive sessions, led by experts in the field, empowered our service users to recognise the signs and to stand up against all forms of violence. Through the program, we forged alliances with other advocacy groups and local organisations to amplify our collective impact. By working collaboratively, we leveraged resources, shared best practices, and engaged in joint initiatives to address the root causes of abuse and strengthen support systems for survivors. Our dedicated legal volunteers worked tirelessly to support survivors in navigating legal processes, ensuring that justice was served. Additionally, we continued to advocate for policy changes that address gaps in legislation related to gender based violence, pushing for a more robust legal framework.

Reserves policy

The reserves policy aims to ensure activities of The Centre for Ethnic Minorities and Community Projects could continue during a period of unforeseen difficulties. Members of the Board have considered a target amount for reserves to be set at between 1 and 3 months of current expenditure. Having reserves will enable the organisation to operate in the short term and to satisfy its legal obligations in the event of an end of funding, a major reduction in funding, or a delay in further funding becoming available. The reserves policy is subject to regular review and can be changed in an emergency or to take advantage of unforeseen opportunities.

Internal Operational risks

Any identified operational risks the charity could be exposed to will be reviewed and monitored on a regular basis by members of the board. The charity has audit and control systems that have been established to mitigate against risks identified.

External Operational risks

One major external operational risk already identified, is the potential challenges the cost of living crisis may cause to our funding. External risks to funding are currently being reviewed by the board.

Statement of Public Benefit

We have referred to the guidance contained in the Office of the Scottish Charity Regulator's general guidance on public benefit when reviewing and carrying out our aims and objectives and in planning our future activities.

Statement of Trustees and Members' responsibilities

The trustees (who are also members of the board for the purposes as stated in the constitution), are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Financial Reporting Standards Board or SORP.

The Charities and Trustee Investment (Scotland) Act 2005, requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charitable organisation and of its incoming resources, the application of resources, including the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

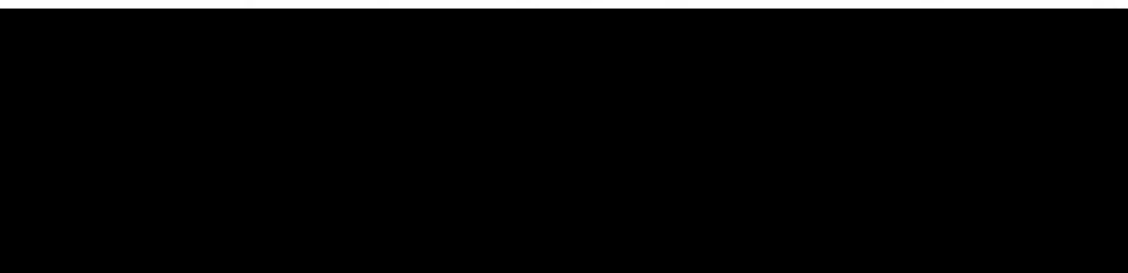
- select the approved accounting standards and apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether the applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. This enables them to ensure that the financial statements comply with the charity's SORP. They are also responsible for safeguarding the assets of the charity by taking reasonable steps that would lead to the prevention and detection of fraud and other irregularities.

Declaration:

These reports have been approved by the trustees under the Charities and Trustee Investment (Scotland) Act 2005.

Signed on behalf of the charity trustees:



Date: 1st October 2025

The Centre for Ethnic Minorities and Community Projects
Contents of the financial statements
for the year ended 31st May 2025

I report on the financial accounts of The Centre for Ethnic Minorities and Community Projects for the period 1st June 2024 to 31st May 2025 which are set out in pages 9 to 11.

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1) (c) of the Accounts Regulations does not apply but that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Regulation 10(1) (c) of the Accounts Regulations, it is therefore my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 Act and to state whether any particular matters have come to my attention.

Basis of independent examiner's report

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 accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

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
- the accounts do not accord with such accounting records:
- and comply with Regulation 9 of the 2006 Accounts Regulations

Or

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

[Redacted Signature]

Clydegrove Accountants Limited

Date: 1st October 2025

[Redacted Address]
910 Tollcross Road
Glasgow
G32 8PE

The Centre for Ethnic Minorities and Community Projects
Contents of the financial statements
for the year ended 31st May 2025

	Notes	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£
Income from:	2				
Grants and donations		47,825	39,700	87,525	149,006
Charitable activities		49,610	3,200	52,810	43,720
Investments		6	0	6	
Total		97,441	42,900	140,341	192,726
 Expenditure on:	 3				
Raising funds		34,790	12,780	47,570	22,840
Charitable activities		61,660	29,880	91,540	168,682
Other		0	0	0	0
Total		96,450	42,660	139,110	191,522
 Net Income/(expenditure) before transfers		991	240	1,231	1,204
 Balance brought forward at 1st June 2024		7,798	2,209	10,007	8,792
Balance carried forward at 31st May 2025		8,789	2,449	11,238	8,792

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

The Centre for Ethnic Minorities and Community Projects
Contents of the financial statements
for the year ended 31st May 2025

The accounting policies and notes on pages 11 to 16 form part of these financial statements.

The Centre for Ethnic Minorities and Community Projects
Contents of the financial statements
for the year ended 31st May 2025

	Notes	<u>2025</u> £	<u>2024</u> £
Fixed Assets			
Tangible assets		0	0
Current Assets			
Debtors	5	0	0
Cash at bank & in hand		<u>11,238</u>	<u>10,007</u>
		11,238	10,007
Liabilities			
Creditors - amounts due within one year	6	0	0
Net current assets		<u>11,238</u>	<u>10,007</u>
Net assets		<u>11,238</u>	<u>10,007</u>
Statement of Funds			
Unrestricted Funds	7	8,789	7,798
Restricted Funds		<u>2,449</u>	<u>2,209</u>
Total funds		<u>11,238</u>	<u>10,007</u>

For the year 31st May 2025, the charity is not subjected to audit under Regulation 10(1) (d) of the Accounts Regulations

The Trustees have also not required the charity to obtain an audit in accordance with Regulation 10(1) (d) of the Accounts Regulations.

The Trustees acknowledge their responsibilities for:

- a) ensuring the charity keeps accounting records which comply with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
- b) preparing accounts which give a true and fair view of the state of affairs of the charity and that such accounts must comply with Regulation 9 of the 2006 Accounts.

Small entity provisions:

These accounts have been prepared in accordance with the provisions for small entities met under SORP and FRS102 1A.

The Trustees declare that they have approved the accounts above.

Signed on behalf of the charity trustees:

Date: 1st October 2025

1. **Accounting policies**

Basis of preparation

These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

- The Charities Act 2011
- The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS102
- Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS102) (effective January 2015)

The charity meets the definition of a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

All figures presented in the statements and supporting notes have been rounded to the nearest pound.

Incoming resources

These are included in the Statement of Financial Activities. Incoming resources are recognised when:

- The charity receives the resources.
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fund-raising or contract income) the incoming resources and related expenditure are reported gross in the Statement of Financial Activities.

Grants and donations are only included in the Statement of Financial Activities where the charity has unconditional entitlement to the resources.

Donated items of clothing and equipment have been recognised on the basis of their presumed market value at time of receipt.

Contractual income is only included in the Statement of Financial Activities once the related goods or performance related services have been delivered.

Any Investment income will be included in the accounts when received.

Expenditure

Expenditure is charged to the Statement of Financial Activities on an accrual's basis. Expenditure is classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to any specific heading, they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries, including both direct and support costs. The expenditure has been compiled and categorised by usage.

Professional fees include those costs associated with meeting constitutional and statutory requirements, including Accountancy fees.

Fund accounting

Restricted funds are funds received from donors which are subject to restrictions on the purposes for which they may be used, or which have been raised for a specific project. Unrestricted funds are those where there are no externally imposed restrictions. These are funds available to the charity for expenditure on delivering its core programs and activities and for appropriation to reserves for internally designated purposes.

Assets

Tangible assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost, or, if gifted, at the value to the charity on receipt.

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

The Centre for Ethnic Minorities and Community Projects
Contents of the financial statements
for the year ended 31st May 2025

Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount. Accrued charges are normally valued at their settlement amount.

Taxes

The charity is not VAT registered.

2. Income from:

The Centre for Ethnic Minorities and Community Projects
Contents of the financial statements
for the year ended 31st May 2025

	Unrestricted Fund £	Restricted Fund £	Total 2025 £
Grants and donations			
The Robertson Trust		5,000	5,000
Community Gift and Donations Fund	47,825	-	47,825
English For All	-	3,000	3,000
Baring Fund		3,500	3,500
Community Sports Scotland	-	8,000	8,000
Barrow Cadbury Trust	-	5,500	5,500
Community Grants Scotland		5,000	5,000
Interfaith Group	-	4,000	4,000
Rannoch Trust	-	3,000	3,000
The Oak Foundation	-	1,000	1,000
Donated goods and equipment			-
General Goods and Clothing	-	1,700	1,700
	47,825	39,700	87,525
Charitable activities			
Contracts and commissioning			
Creative People and Places	5,000	-	5,000
General Funding	-	3,200	3,200
Mental Health Walk	12,000	-	12,000
CEMCP - Cooking with Youths	10,290	-	10,290
CEMCP - English Mastery	11,000	-	11,000
CEMCP - Reclaim the Night	320	-	320
CEMCP - Target Youth Program	10,000	-	10,000
Consultancy			
Facilitation	1,000	-	1,000
	49,610	3,200	52,810
Investments			
Bank interest	6	-	6
Other			
Miscellaneous	-	-	-
Total	97,441	42,900	140,341

The Centre for Ethnic Minorities and Community Projects
Contents of the financial statements
for the year ended 31st May 2025

3. Expenditure on:

	General Fund £	Restricted Fund £	Total 2025 £	Total 2024 £
Raising funds				
Advertising and publicity	11,450	12,780	24,230	8,712
Charitable activities				
Office costs	11,790	1,107	12,897	8,533
Equipment Hire	5,290	-	5,290	4,900
Establishment - Repairs & Maintenance	450	711	1,161	1,210
Legal & Professional fees	-	2,820	2,820	2,720
Meetings & Events	1,510	5,600	7,110	6,892
Food banks	37,500	6,576	44,076	54,600
Welfare grants	6,500	6,000	12,500	22,400
Seasonal activities	2,700	1,100	3,800	4,770
Community Barbeque	580	-	580	1,295
Summer Camps	3,200	900	4,100	7,900
EFL Classes	6,000	-	6,000	24,400
Christmas gifts	2,200	-	2,200	12,380
Training	2,100	-	2,100	1,850
Covid19 Fund	2,000	3,000	5,000	24,720
Volunteer expenses	3,180	2,066	5,246	4,240
Total	96,450	42,660	139,110	191,522

4. Debtors and creditors

	2025 £	2024 £
Trade debtors	0	0
Prepayments	0	0
	<u>0</u>	<u>0</u>
Creditors due in one year	0	0
Deferred income	0	0
	<u>0</u>	<u>0</u>

The Centre for Ethnic Minorities and Community Projects
Contents of the financial statements
for the year ended 31st May 2025

5. Movement of funds

	Opening Balance £	Unrestricted Funds £	Restricted Funds £	Transfers Expended £	Closing Balance £
Grants and donations					
Community Gift and Donation Fund	5,906	47,825		46,568	7,163
Interfaith Group	-		4,000	4,000	-
Community Sports Scotland	-		8,000	8,000	-
The Robertson Trust	-		5,000	5,000	-
General Fund	2,209		3,200	3,200	2,209
Community Grants Scotland	-		5,000	5,000	-
Rannoch Trust	-		3,000	3,000	-
The Oak Foundation	-		1,000	1,000	-
English For All	-		3,000	3,000	-
Mental Health Walk	792	12,000		12,792	-
CEMCP - Reclaim The Night	500	320		800	20
CEMCP - Target Youth Program	600	10,000		9,504	1,096
CEMCP - Cooking with Youths	-	10,290		10,290	-
CEMCP - English Mastery Facilitation	-	11,000		10,250	750
	-	1,000		1,000	-
Baring Fund	-		3,500	3,500	-
Barrow Cadbury Trust	-		5,500	5,500	-
Bank Interest	-	6		6	-
General Goods & Clothing	-		1,700	1,700	-
Creative People & Places	-	5,000		5,000	-
Total funds	10,007	97,441	42,900		11,238

6. **Unrestricted Funds**

These funds are unrestricted in nature. Unrestricted funds are being apportioned by the Trustees for use in accordance with the Charity's activities.

7. **Trustee Remuneration**

No remuneration was received by any trustee in the period of these accounts. Expenses properly incurred were reimbursed. These expenses have been included under Volunteer expenses.

8. **Related Party Transactions**

There were no related party transactions during the period of the accounts.

9. **Previous period comparison**

Previous year's figures have been included for comparison with these accounts.