

Happy Creative Recreational Centre (HCRC)
(SC052579)
Receipts & Payments Accounts
1 June 2023 – 31 May 2024

Happy Creative Recreational Centre (HCRC)

Trustees' Report

For Financial Year 1 June 2023 – 31 May 2024

Introduction

HCRC is a small Scottish Charity (SC052579). It is a SCIO and a voluntary organisation operating mainly in North & East of Glasgow. We seek to provide uniform and consistent services across the area which meet the needs of our users and are of a high quality and which also promote community participation and inclusion in the decision-making processes which affect their lives in the North & East of the city and its surrounding districts. Our total Receipts for the period were **£ 255.36** made up entirely of member donations. All the expenditure for this period was made up from monies paid out by our members and Trustees from their own pockets. The main items were material and venue costs for the piloted classes/activities. We carried forward the £ 255.36 from year 2023/24, giving the net worth of the charity of **£ 255.36** as at 1st June 2024.

Aims & Objectives of HCRC

The overarching aims of the group are to promote any charitable purpose allowed under our constitution, for the benefit of all residents of North East Glasgow and environs by bringing together the local and statutory authorities, voluntary organisations and the community in a common effort to relieve poverty, advance education and training, advance cultural awareness and integration, further health and to provide or assist in the provision of facilities in the interests of social welfare, for recreation and other leisure time occupation so that the conditions of life of the aforementioned residents may be improved, with particular emphasis on the provision of services for children and young adults.

In furtherance of the above aims the Group seeks:-

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- 1.1 The advancement of education.
- 1.2 The advancement of citizenship or community development.
- 1.3 The provision of recreational activities, or 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.
- 1.4 The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

We would also like to promote other charitable schemes [Charitable shall mean a charitable purpose under Section 7 of the Charities & Trustee Investment (Scotland) Act 2005 which is also regarded as a charitable purpose in relation to the applications of the Taxes Acts] of public & community benefit, particularly, but not exclusively schemes which will improve participation of residents of the operating area in the overall regeneration of the area in the fields of health, education & training, relief of poverty & disadvantage and housing and associated support and amenities among the residents of the operating area in need of such support by reason of youth, age, infirmity, disablement or poverty, with the object of improving their conditions of life, in terms of the limitations of our constitution.

Activities

The group provides a wide range of quality services to its users in the North & East of the city and broader East End community. These take the form of the following:

1. Bringing the community together to participate in fundraising and sponsorship events, including Youths, Pensioners, Nursery & School age children, Asylum Seekers, Refugees & Migrant Workers.
2. Training and translation services for users of our activities and native English speaking local groups and people.
3. Links to partner agencies such as Tollcross and Shettleston HAs, Tollcross Advice and Learning Centre (TALC), Tollcross Community Trust (TCT), Tollcross YMCA, Jobs & Business Glasgow (JBG) & Glasgow Kelvin College (GKC) in employment related training & advice.
4. Information and Open Days for the area at which community consultation for service provision can be discussed and/or reported back to our Board and local residents.
5. Our main activities have been piloting a variety of classes and training for young people/children falling mainly into 2 age groups, 6-11 and 12-15 years of age. We piloted the following services for these children to canvass the need/desire for the activities within the parent and child reference groups undertaking the training/recreational activities:

- **Hair Braiding Classes**
- **Baking classes**
- **Cooking classes**
- **Jewellery classes**
- **Soap making**
- **Candle making**
- **Arts and Crafts**
- **Postcards making**

At first we made small/minimal charges for these activities to cover the cost of materials and venue hire. But even these small charges proved to be too much for people in our area who come from a variety of deprived/disadvantaged backgrounds. The board therefore decided that they would meet all costs out of their own pockets to allow the pilots to continue. This we have continued to do while seeking funds from other charitable organizations and statutory donors. All donations and funds in our account have only been from Trustees/members so far.

The year has been our first year of operating as a charity, It has been one which has seen huge further reductions in the funding environment and it has been difficult for us to access new resources. We shall continue to try and do so as we know what we offer is of need to our client group and potential service users.

Statement of Responsibilities of Members

The committee members are responsible for the preparation of the accounts for each financial year which gives a true and fair review of the state of affairs at the end of the year and of its results for that period. In preparing those accounts the members are required to:

- ❖ Select suitable accounting policies and then apply them consistently.
- ❖ Make judgements and estimates that are reasonable and prudent.
- ❖ State whether applicable accounting standards have been followed.
- ❖ Prepare the accounts on the going concern basis unless it is inappropriate to assume that the scheme will continue.

The committee members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the project and which will enable them to comply with accounting procedures of The Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 and The Charities Accounts (Scotland) regulations 1992. As a Scottish Charity they must also comply with the applicable terms and provisions of the Charities & Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. They are responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

We shall continue to plan and apply for funds for the future and for some of the facilities and services we hope to deliver such as:

- **Respite Care**
- **Childminding with indoor and outdoor play**
- **Nursery with indoor and outdoor play**

We aim to be in a position to offer all services free of charge for those who require this concession.

We shall endeavour to continue to work to deliver the successful assistance and help required by our service users to the consistently high standard we hope we shall become renowned for. We would also like to take this opportunity to thank our volunteers and supporters from the whole community for their hard work throughout the year. This is particularly true for the help and free services given by Tollcross Advice and Learning Centre TALC; Tollcross Community Trust TCT, Tollcross YMCA and Tollcross Housing Association THA, and the services of TCT's consultants, Gaelforce, and Parkhead & Shettleston Libraries.

Signed on behalf of HCRC

A large black rectangular redaction box covering the signature area.

Date 16/09/24

Happy Creative Recreational Centre (HCRC)
 Reciepts & Payments Accounts
 1st June 2023 to 31 May 2024

2023/24

Income

Grants

GCVS

Scottish Government

GCC

Cash in Hand C/FD

Credits

1.36

Fundraising

Bank Interest

Donations Members/Trustees

254

Total

255.36

Expenditure

Rent & Hall/Room Hires

0

Rates

0

Staff/Sessional/Fees

0

Volunteers Expenses

0

Committee Expenses

0

Stationery, Printing, Office Furn.

0

Travel

0

Utilities

0

Bank Charges

0

Ins

0

Telecoms

0

Admin

0

Security

0

Bingo Expenses

0

P.C.

0

Equipment

0

Hospitality

0

Community & Christmas Events & Trips

0

Entertainment Christmas & Events

0

Total

0

Surplus

255.36

Signed Independent Financial Review
 [Redacted Signature]

16/09/2024

Signed on Behalf of Happy Creative Recreational Centre

[Redacted Signature]

16/09/2024

All funds are restricted to the purpose raised for.

1-10-1911

Happy Creative Recreational Centre (HCRC)

Statement of Balances year ending 31 May 2024 2023/24

Opening Balances 1 June 2023	0
Surplus(Deficit) for year	255
Closing Balance as at 31 May 2024	<u>255</u>

Tangible Assests	<u>0</u>
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Current Assets

Debtors

Cash in hand

Cash at Bank	<u>255</u>
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Total Assets	<u>255</u>
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Net Liabilities

Creditors amounts failing due within 1 year	0
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Creditors amounts failing due more than 1 year	0
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Net liabilities	<u>0</u>
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Depreciation	<u>0</u>
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Total net worth of Charity C/FWD to 1 June 2024	<u>255</u>
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All funds are restricted to the purpose raised for.

Signed on behalf of Trustees,

16/09/2024

Signed by Independant Examiner

Affiliate Member aci

16/09/2024

Independent Examiner's Notes on HCRC Receipts & Payments Statement

1 June 2023 – 31 May 2024

Statement of Responsibilities of Trustees & Independent 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 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 accounts.

Independent examiner's statement

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

Introduction

The Happy Creative Recreational Centre (HCRC) is a SCIO and a small Scottish Charity (SC052579), and a voluntary organisation operating in the East End of Glasgow. In Financial Year 2023/24 it received all of its funds from Trustee and member donations which totalled **£ 255.36**. The group's total expenditure was met out of the pockets of members and Trustees as they were unable to raise funds from statutory bodies or charitable donors. They

did this as they were totally committed to the services they offer and the community which needs them. They felt that if they piloted the services they could demonstrate that they were required. They carried forward a total net worth of **£ 255.36** to financial year 2024/25.

I have examined the financial records, pay ins and expenditure of the group for the period 2023/24 and find them to correspond with their Receipts and Payments statements for the year under consideration.

With specific reference to this accounting period I should just like to state that after examination of the group's financial records I have recommended that in future they make all accounts payable and monies used and received through their bank account. They have receipts etc but they are made out to the person who paid for the service or item supplied. Further no other issues of concern were raised in any pertinent matter with regard to HCRC's accounts for this year.

Notes

1. The group has no capital equipment or other tangible assets as all they purchased was usable material or venues hired to deliver services and workshops. And there were no tangible assets requiring depreciation
2. No Trustee has received any remuneration in 2023/24.
3. All funds are restricted to purposes raised for and as such any carried forward figure is towards project costs, or core expenses for the group.
4. This is the group's first year of trading as a SCIO and as such there is no previous year of accounting for inclusion as a comparator in the Receipts and Payments sheet or the Statement of Balances.

Independently Examined by [REDACTED] Affiliate Member **acie**

Signed, Independent Examiner [REDACTED] 16/09/24

Signed on behalf of HCRC [REDACTED] 16/09/24