

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
N.I.C.E (SCIO)

WR Accountants
Bank Chambers
31 The Square
Cumnock
Ayrshire
KA18 1AT

Report of the Trustees
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisations objectives and aims are :

- The advancement of citizenship or community development
- The provision of recreational facilities and the organisation of recreational activities, with the objective of improving the conditions of life for the persons for whom the facilities and activities are primarily intended.
- The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.
- The advancement of education.

Significant activities

As part of a green credentials we have installed an electric car charger in our car park and we have installed 85 solar panels on the roof of the building. We have changed all our lighting to LED that will enable us to reduce our carbon footprint dramatically. We are also looking into the prospect of a form of carbon friendly heating system for the building.

Over the past few years we have managed to obtain funding to build an extension to our main hall and to provide two wellness rooms for the use of outside agencies. The extension is now complete and in use.

We are also planning to purchase the building from the council and have succeeded in getting our stage one application approved by the Scottish Land Fund. We will submit our stage two application, which we hope to have approved, for completion by March 2023.

Volunteers

To ensure the objectives and aims of the charity are carried out, it is vitally important that the charity recruits a substantial number of volunteers who can provide varied skills that will be essential to the project.

It is the charity's aim to work with their volunteers and build on their existing skills and provide them with new skills where appropriate.

The charity aims to recruit a diverse range of volunteers using material and methods that are inclusive of a wide range of individuals from different backgrounds and abilities.

FINANCIAL REVIEW

Principal funding sources

We have completed the building of the extension of the main hall on the building which has doubled the size of the main hall and provided 2 wellness rooms for the use of various organisations, with the emphasis on suicide awareness, all rooms are now in use.

We have also succeeded in getting our stage one application to the Scottish Land Fund for the purchase of the building from East Ayrshire Council approved and are currently completing the stage two application. Unfortunately this process has been held up due to legal problems between Scottish Land Fund and East Ayrshire Council. We hope this will be resolved soon. .

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Scottish Charitable Incorporated Organisation (SCIO)

Recruitment and appointment of new trustees

The charity is managed by a board, whose members are elected from the general membership of the organisation at the AGM. Each board member is required to retire at the AGM, but remain eligible for re-election.

N.I.C.E (SCIO)

Report of the Trustees
for the Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity's management is carried out by the relevant trustees to achieve the objectives decided at board meetings. The charity has one full time Project Development Officer who assists the board on meeting their objectives.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC045565

Principal address

Acredale
John Allan Drive
Cumnock
Ayrshire
KA18 3AG

Trustees

Mrs M Campbell
Mrs G Nichol
P Smith
Mrs P Perriman
Mrs N Torbet
D Perriman
G Torbet

Independent Examiner

WR Accountants
Bank Chambers
31 The Square
Cumnock
Ayrshire
KA18 1AT

Approved by order of the board of trustees on 15/Nov/22..... and signed on its behalf by:

Nancy Torbet.....
Mrs N Torbet - Trustee

Independent Examiner's Report to the Trustees of
N.I.C.E (SCIO)

Independent examiner's report to the trustees of N.I.C.E (SCIO)

I report to the charity trustees on my examination of the accounts of N.I.C.E (SCIO) (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

William Russell Cowan
ICAS
WR Accountants
Bank Chambers
31 The Square
Cumnock
Ayrshire
KA18 1AT

Date:

N.I.C.E (SCIO)

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		57,049	281,392	338,441	159,422
Investment income	2	169	-	169	36
Other income		4,033	-	4,033	22,196
Total		<u>61,251</u>	<u>281,392</u>	<u>342,643</u>	<u>181,654</u>
EXPENDITURE ON					
Raising funds	3	26,089	-	26,089	31,093
Charitable activities					
General		16,065	-	16,065	8,046
Other		10,746	38,783	49,529	43,985
Total		<u>52,900</u>	<u>38,783</u>	<u>91,683</u>	<u>83,124</u>
NET INCOME		8,351	242,609	250,960	98,530
RECONCILIATION OF FUNDS					
Total funds brought forward		47,895	99,813	147,708	49,178
TOTAL FUNDS CARRIED FORWARD		<u>56,246</u>	<u>342,422</u>	<u>398,668</u>	<u>147,708</u>

N.I.C.E (SCIO)

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	6	10,386	234,940	245,326	47,571
CURRENT ASSETS					
Debtors	7	876	-	876	-
Cash at bank and in hand		81,172	107,482	188,654	101,538
		<u>82,048</u>	<u>107,482</u>	<u>189,530</u>	<u>101,538</u>
CREDITORS					
Amounts falling due within one year	8	(36,188)	-	(36,188)	(1,401)
		<u>45,860</u>	<u>107,482</u>	<u>153,342</u>	<u>100,137</u>
NET CURRENT ASSETS					
		<u>56,246</u>	<u>342,422</u>	<u>398,668</u>	<u>147,708</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>56,246</u>	<u>342,422</u>	<u>398,668</u>	<u>147,708</u>
NET ASSETS					
	10				
FUNDS					
Unrestricted funds				56,246	47,895
Restricted funds				342,422	99,813
TOTAL FUNDS				<u>398,668</u>	<u>147,708</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:


.....
N Torbet - Trustee


.....
M Campbell - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Trustees present their report and accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the Charity's Constitution and comply with the Charities and Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Depreciation is provided at the following annual rates in order to write off each asset over its useful economic life:

Plant and machinery	10% straight line p.a.
Fixtures and fittings	10% straight line p.a.
Computer equipment	33.33% straight line p.a.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	169	36
	<u> </u>	<u> </u>

N.I.C.E (SCIO)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

3. RAISING FUNDS

Investment management costs	31.3.22	31.3.21
	£	£
Rent collection	<u>3,300</u>	<u>3,300</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	48,167	111,255	159,422
Investment income	36	-	36
Other income	<u>22,196</u>	<u>-</u>	<u>22,196</u>
Total	<u>70,399</u>	<u>111,255</u>	<u>181,654</u>
EXPENDITURE ON			
Raising funds	21,043	10,050	31,093
Charitable activities			
General	8,046	-	8,046
Other	<u>6,985</u>	<u>37,000</u>	<u>43,985</u>
Total	<u>36,074</u>	<u>47,050</u>	<u>83,124</u>
NET INCOME	34,325	64,205	98,530
RECONCILIATION OF FUNDS			
Total funds brought forward	13,570	35,608	49,178
TOTAL FUNDS CARRIED FORWARD	<u>47,895</u>	<u>99,813</u>	<u>147,708</u>

N.I.C.E (SCIO)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 April 2021	8,375	15,536	37,233
Additions	196,662	2,999	5,222
At 31 March 2022	<u>205,037</u>	<u>18,535</u>	<u>42,455</u>
DEPRECIATION			
At 1 April 2021	602	6,020	8,003
Charge for year	602	1,853	4,246
At 31 March 2022	<u>1,204</u>	<u>7,873</u>	<u>12,249</u>
NET BOOK VALUE			
At 31 March 2022	<u>203,833</u>	<u>10,662</u>	<u>30,206</u>
At 31 March 2021	<u>7,773</u>	<u>9,516</u>	<u>29,230</u>

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2021	-	2,989	64,133
Additions	500	-	205,383
At 31 March 2022	<u>500</u>	<u>2,989</u>	<u>269,516</u>
DEPRECIATION			
At 1 April 2021	-	1,937	16,562
Charge for year	100	827	7,628
At 31 March 2022	<u>100</u>	<u>2,764</u>	<u>24,190</u>
NET BOOK VALUE			
At 31 March 2022	<u>400</u>	<u>225</u>	<u>245,326</u>
At 31 March 2021	<u>-</u>	<u>1,052</u>	<u>47,571</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	<u>876</u>	<u>-</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Bank loans and overdrafts (see note 9)	34,473	-
Trade creditors	306	101
Taxation and social security	408	300
Other creditors	1,001	1,000
	<u>36,188</u>	<u>1,401</u>

9. LOANS

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>34,473</u>	<u>-</u>

10. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	47,895	8,351	56,246
Restricted funds			
Robertson Trust	-	15,000	15,000
Minerals Trust	1,019	(602)	417
Gym Grant	7,609	(1,854)	5,755
SCVO	26,090	-	26,090
Coalfield regeneration	-	41,646	41,646
EAC grant	15,431	134,819	150,250
Awards For All	5,961	-	5,961
SPEN GEF	19,686	-	19,686
Shire Housing	1,000	3,100	4,100
STV Appeal	2,000	-	2,000
National Lottery Grant	10,000	-	10,000
Foundation Scotland	5,000	-	5,000
Keep Scotland Beautiful	6,017	-	6,017
Clothworkers Foundation	-	30,000	30,000
Garfield Weston	-	20,000	20,000
Tesco	-	500	500
	<u>99,813</u>	<u>242,609</u>	<u>342,422</u>
TOTAL FUNDS	<u>147,708</u>	<u>250,960</u>	<u>398,668</u>

N.I.C.E (SCIO)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,251	(52,900)	8,351
Restricted funds			
Robertson Trust	30,000	(15,000)	15,000
Minerals Trust	-	(602)	(602)
Gym Grant	(1)	(1,853)	(1,854)
SCVO	16,328	(16,328)	-
Coalfield regeneration	41,646	-	41,646
EAC grant	134,819	-	134,819
Shire Housing	3,100	-	3,100
Foundation Scotland	5,000	(5,000)	-
Clothworkers Foundation	30,000	-	30,000
Garfield Weston	20,000	-	20,000
Tesco	500	-	500
	<u>281,392</u>	<u>(38,783)</u>	<u>242,609</u>
TOTAL FUNDS	<u>342,643</u>	<u>(91,683)</u>	<u>250,960</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	13,570	34,325	47,895
Restricted funds			
Minerals Trust	1,019	-	1,019
Gym Grant	7,609	-	7,609
SCVO	-	26,090	26,090
EAC grant	1,333	14,098	15,431
Awards For All	5,961	-	5,961
SPEN GEF	19,686	-	19,686
Shire Housing	-	1,000	1,000
STV Appeal	-	2,000	2,000
National Lottery Grant	-	10,000	10,000
Foundation Scotland	-	5,000	5,000
Keep Scotland Beautiful	-	6,017	6,017
	<u>35,608</u>	<u>64,205</u>	<u>99,813</u>
TOTAL FUNDS	<u>49,178</u>	<u>98,530</u>	<u>147,708</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

10. **MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,399	(36,074)	34,325
Restricted funds			
Robertson Trust	37,000	(37,000)	-
SCVO	26,090	-	26,090
EAC grant	16,148	(2,050)	14,098
Corra Foundation	8,000	(8,000)	-
Shire Housing	1,000	-	1,000
STV Appeal	2,000	-	2,000
National Lottery Grant	10,000	-	10,000
Foundation Scotland	5,000	-	5,000
Keep Scotland Beautiful	6,017	-	6,017
	<u>111,255</u>	<u>(47,050)</u>	<u>64,205</u>
TOTAL FUNDS	<u>181,654</u>	<u>(83,124)</u>	<u>98,530</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	13,570	42,676	56,246
Restricted funds			
Robertson Trust	-	15,000	15,000
Minerals Trust	1,019	(602)	417
Gym Grant	7,609	(1,854)	5,755
SCVO	-	26,090	26,090
Coalfield regeneration	-	41,646	41,646
EAC grant	1,333	148,917	150,250
Awards For All	5,961	-	5,961
SPEN GEF	19,686	-	19,686
Shire Housing	-	4,100	4,100
STV Appeal	-	2,000	2,000
National Lottery Grant	-	10,000	10,000
Foundation Scotland	-	5,000	5,000
Keep Scotland Beautiful	-	6,017	6,017
Clothworkers Foundation	-	30,000	30,000
Garfield Weston	-	20,000	20,000
Tesco	-	500	500
	<u>35,608</u>	<u>306,814</u>	<u>342,422</u>
TOTAL FUNDS	<u>49,178</u>	<u>349,490</u>	<u>398,668</u>

N.I.C.E (SCIO)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	131,650	(88,974)	42,676
Restricted funds			
Robertson Trust	67,000	(52,000)	15,000
Minerals Trust	-	(602)	(602)
Gym Grant	(1)	(1,853)	(1,854)
SCVO	42,418	(16,328)	26,090
Coalfield regeneration	41,646	-	41,646
EAC grant	150,967	(2,050)	148,917
Corra Foundation	8,000	(8,000)	-
Shire Housing	4,100	-	4,100
STV Appeal	2,000	-	2,000
National Lottery Grant	10,000	-	10,000
Foundation Scotland	10,000	(5,000)	5,000
Keep Scotland Beautiful	6,017	-	6,017
Clothworkers Foundation	30,000	-	30,000
Garfield Weston	20,000	-	20,000
Tesco	500	-	500
	<u>392,647</u>	<u>(85,833)</u>	<u>306,814</u>
TOTAL FUNDS	<u>524,297</u>	<u>(174,807)</u>	<u>349,490</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

N.I.C.E (SCIO)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
N-Cafe	22,033	4,580
N-Fit	1,530	170
Hall lets	12,296	4,035
Fund raising/Donations	10,357	9,780
Grants	281,393	137,920
Shop income	7,898	2,937
Solar Income	2,934	-
	<hr/>	<hr/>
	338,441	159,422
Investment income		
Deposit account interest	169	36
Other income		
Other income	4,033	22,196
	<hr/>	<hr/>
Total incoming resources	342,643	181,654
EXPENDITURE		
Raising donations and legacies		
Light and heat	8,372	10,882
Other trading activities		
Purchases	14,417	16,911
Investment management costs		
Rent collection	3,300	3,300
Charitable activities		
Insurance	1,101	297
Gym management	-	66
Office administrative expenses	3,769	910
Repairs and renewals	5,462	2,419
Telephone	416	566
	<hr/>	<hr/>
	10,748	4,258
Support costs		
Management		
Wages	42,366	39,304
Sundries	1,708	120
	<hr/>	<hr/>
	44,074	39,424
Finance		
Bank charges	6	128

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N.I.C.E (SCIO)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
Finance		
Information technology		
Improvements to property	602	602
Plant and machinery	1,853	2,234
Fixtures and fittings	4,246	3,723
Motor vehicles	100	-
Computer equipment	827	150
	<hr/>	<hr/>
	7,628	6,709
Governance costs		
Accountancy and legal fees	3,138	1,512
	<hr/>	<hr/>
Total resources expended	91,683	83,124
	<hr/>	<hr/>
Net income	250,960	98,530
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N.I.C.E (SCIO)

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for the Year Ended 31 March 2022

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