

Community One Stop Shop SCIO

Charity No. SC049181

Trustees' Report and Unaudited Accounts

31 March 2024

Community One Stop Shop SCIO
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Community One Stop Shop SCIO

Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

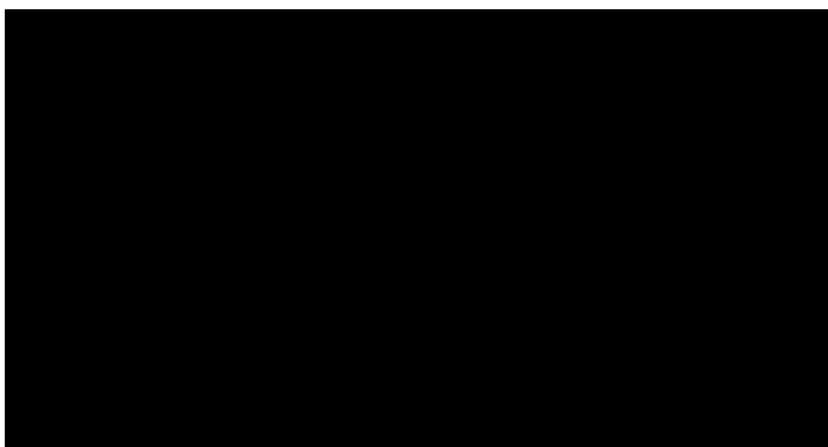
Charity No. SC049181

Registered Office

3 Broomhouse Market
Edinburgh
EH11 3UU

Trustees

The following Trustees served during the year:



Accountants

Philip Bald Accountancy
3B Ormiston Terrace
Edinburgh
EH12 7SJ

OBJECTIVES AND ACTIVITIES

The charity's objectives, as detailed in the constitution are to promote the benefit of the inhabitants of Broomhouse, North Sighthill and environs without distinction of political, religious or other opinions, by associating the Local Authorities, Service Providers, voluntary organisations and inhabitants in a common effort to advance education and to provide support and advice in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

Additionally, the Charity aims to secure the establishment, maintenance and management of an Advice Shop for activities promoted by the Association in furtherance of the above objects, or any of them.

Community One Stop Shop SCIO

Trustees Annual Report

The main activities undertaken by the charity in support of its objectives are summarised below.

The charity operates a food bank to provide food to service users who are experiencing severe crisis and are in need of urgent help. Individuals are referred to our other services, if possible, to help prevent the need to use the food bank in the future.

The charity employs an independent advice worker. The advice provided covers a wide range of issues including welfare benefits, housing issues, form filling, consumer problems and debt management.

The charity operates an employability service, which links into our other services to provide a holistic approach to service users seeking work. One to one coaching as well as practical help finding work makes this service invaluable to many who find it hard to cope with the more mainstream types of employment services. The employability adviser is working to strengthen external partnerships and other opportunities for our service users.

ACHIEVEMENTS AND PERFORMANCE

This year again saw a high level of demand for our services, with over 15,000 service users being supported through our various activities.

We continue to work in partnership with Marks & Spencer, Tesco and Sainsbury's, which allows us to provide fresh food to the service users through the food bank. This has helped to continue our aim of reducing food waste.

The advice services continue to work tirelessly to help our service users in restoring benefits and gaining access to new benefits. We annually secure our service users a total financial gain of over £150k.

We also have been able to continue to operate the Friday drop in services to ensure everyone can be seen in emergencies, and along with providing the out of hours service, we have been able to help numerous individuals who would not otherwise be able to access the service.

FINANCIAL REVIEW

The accounting format was changed this year from the receipts and payments accounts prepared in previous years to the accruals accounts prepared this year. Appropriate adjustments have been made to the comparative figures for this change in format.

It is the policy of the charity to maintain unrestricted funds at a level which equates to approximately 10 months unrestricted expenditure. This provides sufficient funds to cover management, administrative and support costs should there be any delays in receiving grant funding. Unrestricted funds are maintained at this level throughout the year.

During the year we received donations of food items for the food bank from our partners, Marks and Spencer, Tesco and Sainsbury's.

We would like to express our gratitude to partners, Marks and Spencer, Tesco and Sainsbury's for their continued support of the charity and those who use our services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is established under a constitution, which established the objectives and powers of the charity. The constitution has been in place since the registration of the charity with OSCR on the 29th March 2019.

Community One Stop Shop SCIO

Trustees Annual Report

The trustees of charity for the purposes of charity law, as listed on above, also form the Board of the charity. The Board are appointed at the Annual General Meeting, or as when required to fill any vacancies that may arise during the year. The responsibilities of the trustees are set out below.

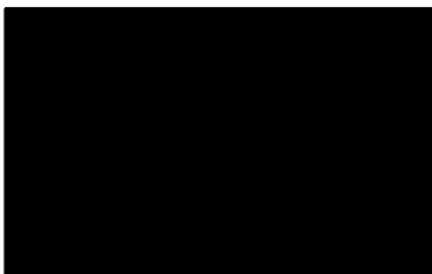
Prior to the start of the Annual General Meeting, the members of the Board are required to resign from office and are eligible for re-election.

The Board may appoint such persons as it deems appropriate to be executive officers of the charity and may delegate such responsibilities of the Board to such persons as the Board may deem necessary.

Each new member of the Board is provided with a structured induction programme over the first year.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the 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 (FRS102).

The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.



Community One Stop Shop SCIO

Independent Examiners Report

Independent Examiner's Report to the trustees of Community One Stop Shop SCIO

I report on the financial statements of Community One Stop Shop SCIO for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 report

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

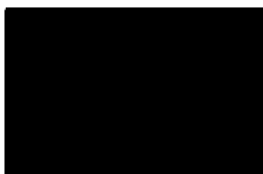
Independent examiner's statement

In 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
 - to prepare financial statements which accord with the accounting records, comply with Regulation 8 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 financial statements to be reached.



Philip Bald Accountancy
3B Ormiston Terrace
Edinburgh
EH12 7SJ
28 April 2025

Community One Stop Shop SCIO
Statement of Financial Activities
for the year ended 31 March 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	4	88,058	-	88,058	25,702
Charitable activities	5	-	199,024	199,024	235,100
Investments	6	2,047	-	2,047	1
Total		90,105	199,024	289,129	260,803
Expenditure on:					
Raising funds	7	6,848	-	6,848	6,294
Charitable activities	8	26,385	171,322	197,707	185,792
Other	9	13,260	20,496	33,756	27,375
Total		46,493	191,818	238,311	219,461
Net gains on investments		-	-	-	-
Net income	10	43,612	7,206	50,818	41,342
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		43,612	7,206	50,818	41,342
Other gains and losses					
Net movement in funds		43,612	7,206	50,818	41,342
Reconciliation of funds:					
Total funds brought forward		150,844	172,261	323,105	281,763
Total funds carried forward		194,456	179,467	373,923	323,105

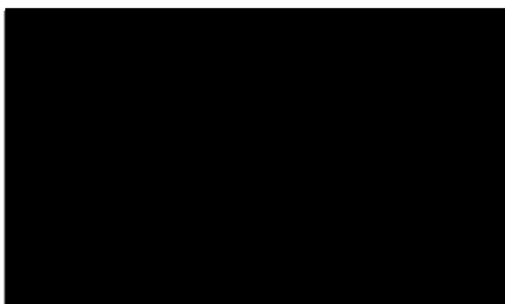
Community One Stop Shop SCIO
Summary Income and Expenditure Account
for the year ended 31 March 2024

	2024	2023
	£	£
Income	287,082	260,801
Interest and investment income	2,047	1
Gross income for the year	<u>289,129</u>	<u>260,802</u>
Expenditure	229,094	210,593
Depreciation and charges for impairment of fixed assets	9,217	8,868
Total expenditure for the year	<u>238,311</u>	<u>219,461</u>
Net income before tax for the year	50,818	41,341
Net income for the year	<u>50,818</u>	<u>41,341</u>

Community One Stop Shop SCIO
Balance Sheet
at 31 March 2024

Charity No.	SC049181	Notes	2024 £	2023 £
Fixed assets				
Tangible assets		12	74,479	79,746
			<u>74,479</u>	<u>79,746</u>
Current assets				
Debtors		13	2,793	3,630
Cash at bank and in hand			349,849	270,852
			<u>352,642</u>	<u>274,482</u>
Creditors: Amount falling due within one year		14	(53,198)	(31,123)
Net current assets			<u>299,444</u>	<u>243,359</u>
Total assets less current liabilities			<u>373,923</u>	<u>323,105</u>
Net assets excluding pension asset or liability			<u>373,923</u>	<u>323,105</u>
Total net assets			<u>373,923</u>	<u>323,105</u>
The funds of the charity				
Restricted funds		15		
Restricted income funds			179,467	172,261
			<u>179,467</u>	<u>172,261</u>
Unrestricted funds		15		
General funds			3,544	(24,650)
Designated funds			190,912	175,494
			<u>194,456</u>	<u>150,844</u>
Total funds			<u>373,923</u>	<u>323,105</u>

The trustees have prepared the accounts in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act.



Community One Stop Shop SCIO
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Change in basis of accounting or to previous accounts

The accounting format was changed this year from the receipts and payments accounts prepared in previous years to the accruals accounts prepared this year. Appropriate adjustments have been made to the comparative figures for this change in format.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.

Community One Stop Shop SCIO

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

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

Freehold property	5% straight line
Motor vehicles	25% reducing balance
Fixtures, fittings and equipment	20% straight line

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Community One Stop Shop SCIO

Notes to the Accounts

2 Charitable status

The Charity is a Scottish Charitable Incorporated Organisation (SCIO), governed by a constitution.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	25,702	-	25,702
Charitable activities	-	235,100	235,100
Investments	1	-	1
Total	25,703	235,100	260,803
Expenditure on:			
Raising funds	6,294	-	6,294
Charitable activities	14,746	171,046	185,792
Other	10,094	17,281	27,375
Total	31,134	188,327	219,461
Net income	(5,431)	46,773	41,342
Net income before other gains/(losses)	(5,431)	46,773	41,342
Other gains and losses:			
Net movement in funds	(5,431)	46,773	41,342
Reconciliation of funds:			
Total funds brought forward	156,275	125,488	281,763
Total funds carried forward	150,844	172,261	323,105

4 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Donations	88,058	88,058	25,702
	<u>88,058</u>	<u>88,058</u>	<u>25,702</u>

5 Income from charitable activities

	Restricted £	Total 2024 £	Total 2023 £
Direct charitable activities	199,024	199,024	235,100
	<u>199,024</u>	<u>199,024</u>	<u>235,100</u>

Community One Stop Shop SCIO
Notes to the Accounts

6 Income from Investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank interest received	2,047	2,047	1
	<u>2,047</u>	<u>2,047</u>	<u>1</u>

7 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Fundraising trading costs</i>			
Fundraising costs	6,848	6,848	6,294
	<u>6,848</u>	<u>6,848</u>	<u>6,294</u>

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Direct charitable activities	-	16,165	16,165	30,703
Staff and sessional staff costs	23,575	150,941	174,516	150,898
Motor and travel costs	2,810	4,216	7,026	4,191
<i>Governance costs</i>				
	<u>26,385</u>	<u>171,322</u>	<u>197,707</u>	<u>185,792</u>

9 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Premises costs	5,193	7,790	12,983	11,365
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	3,038	6,179	9,217	8,868
General administrative costs	4,561	6,527	11,088	6,674
Legal and professional costs	468	-	468	468
	<u>13,260</u>	<u>20,496</u>	<u>33,756</u>	<u>27,375</u>

10 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	9,217	9,168

Community One Stop Shop SCIO

Notes to the Accounts

11 Staff costs

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2024	2023
	Number	Number
Charitable activities	6	4
	<u>6</u>	<u>4</u>

12 Tangible fixed assets

	Land and buildings	Motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 April 2023	79,178	18,020	8,992	106,190
Additions	-	-	3,950	3,950
At 31 March 2024	<u>79,178</u>	<u>18,020</u>	<u>12,942</u>	<u>110,140</u>
Depreciation and impairment				
At 1 April 2023	15,836	9,140	1,468	26,444
Depreciation charge for the year	3,959	2,220	3,038	9,217
At 31 March 2024	<u>19,795</u>	<u>11,360</u>	<u>4,506</u>	<u>35,661</u>
Net book values				
At 31 March 2024	<u>59,383</u>	<u>6,660</u>	<u>8,436</u>	<u>74,479</u>
At 31 March 2023	<u>63,342</u>	<u>8,880</u>	<u>7,524</u>	<u>79,746</u>

13 Debtors

	2024	2023
	£	£
Prepayments and accrued income	2,793	3,630
	<u>2,793</u>	<u>3,630</u>

14 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other taxes and social security	2,643	-
Accruals	835	985
Deferred income	49,720	30,138
	<u>53,198</u>	<u>31,123</u>

Community One Stop Shop SCIO

Notes to the Accounts

15 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2024 £
Restricted income funds:					
Advice provision and other costs services	169,511	184,791	(183,925)	-	170,377
Edinburgh Council					
Emergency Fuel Fund	1,650	5,833	(6,383)	-	1,100
Cash for Kids	1,100	8,400	(1,510)	-	7,990
<i>Total</i>	<u>172,261</u>	<u>199,024</u>	<u>(191,818)</u>	<u>-</u>	<u>179,467</u>
Unrestricted funds:					
General funds	(24,650)	90,105	(46,493)	(15,418)	3,544
Designated funds:					
Working Capital Fund	175,494	-	-	15,418	190,912
<i>Total</i>	<u>150,844</u>	<u>90,105</u>	<u>(46,493)</u>	<u>-</u>	<u>194,456</u>
Total funds	<u>323,105</u>	<u>289,129</u>	<u>(238,311)</u>	<u>-</u>	<u>373,923</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Advice provision and other costs services The provision is for advice services and all other services COSS provide which includes employability support, soup kitchen, community pantry and all other services provided. The grants received are for the employment of specific staff for this purpose along with the associated costs.

Edinburgh Council The fuel fund is to provide advice and help for people struggling to pay their energy bills.

Cash for Kids The fund is for helping children to help alleviate school holiday hunger and improve children's mental health.

Designated funds:

Working Capital Fund The charity's policy is for 10 months expenditure to be held to provide sufficient funds to cover management, administrative and support costs should there be any delays in receiving grant funding.

Community One Stop Shop SCIO

Notes to the Accounts

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	8,436	66,043	74,479
Net current assets	186,020	113,424	299,444
	<u>194,456</u>	<u>179,467</u>	<u>373,923</u>

17 Reconciliation of net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	270,852	78,997	349,849
	<u>270,852</u>	<u>78,997</u>	<u>349,849</u>
Net Debt	<u>270,852</u>	<u>78,997</u>	<u>349,849</u>

Community One Stop Shop SCIO
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Donations	88,058	-	88,058	25,702
	<u>88,058</u>	<u>-</u>	<u>88,058</u>	<u>25,702</u>
Charitable activities				
Direct charitable activities	-	199,024	199,024	235,100
	<u>-</u>	<u>199,024</u>	<u>199,024</u>	<u>235,100</u>
Investments				
Bank interest received	2,047	-	2,047	1
	<u>2,047</u>	<u>-</u>	<u>2,047</u>	<u>1</u>
Total income and endowments	90,105	199,024	289,129	260,803
Expenditure on:				
Costs of other trading activities				
Fundraising costs	6,848	-	6,848	6,294
	<u>6,848</u>	<u>-</u>	<u>6,848</u>	<u>6,294</u>
Total of expenditure on raising funds	6,848	-	6,848	6,294
Charitable activities				
Direct charitable activities	-	16,165	16,165	30,703
Staff and sessional staff costs	23,575	150,941	174,516	150,898
Motor and travel costs	2,810	4,216	7,026	4,191
	<u>26,385</u>	<u>171,322</u>	<u>197,707</u>	<u>185,792</u>
Total of expenditure on charitable activities	26,385	171,322	197,707	185,792
Premises costs				
Rent	1,871	2,807	4,678	1,582
Rates	215	322	537	508
Light, heat and power	1,732	2,597	4,329	4,498
Premises insurances	481	722	1,203	109
Premises repairs and maintenance	894	1,342	2,236	4,668
	<u>5,193</u>	<u>7,790</u>	<u>12,983</u>	<u>11,365</u>
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	-	3,959	3,959	3,959
Depreciation of Motor vehicles	-	2,220	2,220	2,961

Community One Stop Shop SCIO
Detailed Statement of Financial Activities

Depreciation of Fixtures, fittings and equipment	3,038	-	3,038	2,248
Loss on disposal of tangible fixed assets	-	-	-	(300)
Bank charges	209	-	209	270
Equipment repairs and maintenance	991	1,487	2,478	-
General insurances	192	288	480	387
Postage and couriers	311	466	777	-
Software, IT support and related costs	1,296	1,943	3,239	3,543
Stationery and printing	871	1,306	2,177	1,159
Telephone, fax and broadband	691	1,037	1,728	1,315
	<u>7,599</u>	<u>12,706</u>	<u>20,305</u>	<u>15,542</u>
Legal and professional costs				
Audit/Independent examination fees	468	-	468	468
	<u>468</u>	<u>-</u>	<u>468</u>	<u>468</u>
Total of expenditure of other costs	<u>13,260</u>	<u>20,496</u>	<u>33,756</u>	<u>27,375</u>
Total expenditure	<u>46,493</u>	<u>191,818</u>	<u>238,311</u>	<u>219,461</u>
Net gains on investments	-	-	-	-
	<u>43,612</u>	<u>7,206</u>	<u>50,818</u>	<u>41,342</u>
Net income				
Net income before other gains/(losses)	<u>43,612</u>	<u>7,206</u>	<u>50,818</u>	<u>41,342</u>
Other Gains	-	-	-	-
	<u>43,612</u>	<u>7,206</u>	<u>50,818</u>	<u>41,342</u>
Net movement in funds				
	<u>43,612</u>	<u>7,206</u>	<u>50,818</u>	<u>41,342</u>
Reconciliation of funds:				
Total funds brought forward	150,844	172,261	323,105	281,763
Total funds carried forward	<u>194,456</u>	<u>179,467</u>	<u>373,923</u>	<u>323,105</u>