

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2020
for
The Scottish Community Safety Network

Brett Nicholls Associates
63 Ruthven Lane
Glasgow
G12 9BG

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for the Year Ended 31 March 2020**

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The Scottish Community Safety Network

Reference and Administrative Details for the Year Ended 31 March 2020

TRUSTEES	I Hanley Chairperson P Spacey Vice Chariperson (appointed 16.5.19) S McLaren Treasurer M McCall A Fehilly J Mcomish S Stevens J T Mckenzie G M P Fraser C Glen J Wood E Lumsden (appointed 10.9.19) C Barlow (appointed 10.9.19) R Gold (appointed 16.9.19) D Duncan (appointed 10.9.19)
COMPANY SECRETARY	L Gillies
REGISTERED OFFICE	Mansfield Traquair Centre 15 Mansfield Place Edinburgh EH3 6BB
REGISTERED COMPANY NUMBER	SC357649 (Scotland)
REGISTERED CHARITY NUMBER	SC040464
INDEPENDENT EXAMINER	Brett Nicholls Associates 63 Ruthven Lane Glasgow G12 9BG
BANKERS	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ

The Scottish Community Safety Network

Report of the Trustees for the Year Ended 31 March 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. 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 principal objectives of the company are:

- The advancement of citizenship and community development through the development and promotion of Community Safety practice on a wide range of issues for the benefit of the public in Scotland and elsewhere as appropriate; and
- The advancement of education through raising awareness of Community Safety practice and wellbeing for the benefit of the public in Scotland and elsewhere as appropriate

Significant activities

SCSN is the national forum for officers who are responsible for the strategic development of community safety at both local and national level, in the private, public and voluntary sector. We are the strategic voice for community safety in Scotland and through working collaboratively with our members and partner agencies, we champion community safety and influence the shaping and development of national policy and local delivery. In 2019 we became an umbrella organisation for community safety, also hosting [Neighbourhood Watch Scotland](#) and [Home Safety Scotland](#).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

- Worked with the Building Safer Communities Programme and COSLA to produce a joint CCTV report on the future of CCTV in Scotland and the Consultation on Fireworks.
- Continued to champion the importance of Unintentional Harm and Cross Party Group on Accident Prevention and Safety Awareness
- In order to represent our members at a national level and advocate on behalf of service to influence the shaping and sharing of development, we have responded to national consultations relating to community safety.
- Arranged a number of national learning events on issues affecting the membership, all events have been rated as excellent and fully booked
- Provided current and timely information on a broad range of subjects relating to community safety through a variety of mediums including the online newsletter and communication emails to our members
- Staff have moved to a flexible working model with offices across three cities in Scotland to allow more flexibility to our members and greater presence across Scotland.
- Neighbourhood watch scotland is now hosted by SCSN.

The board of directors and staff have considered Covid 19 implication for the charity and can confirm that discussions have been held with our funders and any money that has not been spent due to Covid 19 will be held back from any claims, however should the organisation be able to move towards full delivery of training and meeting held in venues the funders will allow the organisation to claim the full grant allocation during the financial year .

Staff have moved to working remotely and expenses have been added to their basic pay to cover expenses of utilising their own environments and extra expenses they are incurring by working remotely

The Scottish Community Safety Network

Report of the Trustees for the Year Ended 31 March 2020

FINANCIAL REVIEW

Financial Position

The trustees are aware of the company's financial position and this is reviewed regularly at meetings with the staff group and at each trustees meeting.

The company generated a net surplus of £18,940 for the year ended 31 March 2020 (2019: £517).

The company's financial position is relatively secure, with unrestricted free reserves of £46,638 carried forward at 31 March 2020 (2019: £32,468). In addition the charity holds a designated contingency fund of £37,000 (2019: £37,000). Three months' running costs equates to £51,352 based on 2019/20 expenditure, and therefore the trustees are satisfied that this policy is broadly being met.

Reserves policy

At balance date, reserves stood at £89,786 (2019: £70,846) of which £46,638 were unrestricted, free reserves (2019: £32,468).

Included within the reserves figure is a contingency fund of £37,000 (2019: £37,000) which the trustees have designated to be used in the event that the charity faced closure. The trustees do not anticipate this happening in the foreseeable future but continue to strive toward maintaining a healthy reserves position in order that unforeseen expenditure can be absorbed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 2nd April 2009. The company was established under a Memorandum of Association and is governed by its Articles of Association.

Key management remuneration

In the opinion of the trustees there is one member of key management personnel, the Chief Officer. The total cost to the employer for this post in 2019/20 was £70,992, (2018/19: £68,918).

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The chief executive officer reports to the board on a quarterly basis with an assessment of risk for each activity and each report. Further risk assessment is completed annually with completion of a risk register. A separate Covid-19 risk assessment is completed and updated.

Approved by order of the board of trustees on 12.9.2020 and signed on its behalf by:



.....
L Gillies - Secretary

Independent Examiner's Report to the Trustees of

The Scottish Community Safety Network

I report on the accounts for the year ended 31 March 2020 set out on pages five to fourteen.

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. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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; and
 - to prepare accounts which accord with the accounting records and to 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 accounts to be reached.



David Nicholls FCCA
Fellow, Association of Chartered Certified Accountants
Brett Nicholls Associates
63 Ruthven Lane
Glasgow
G12 9BG

Date: 23 September 2020

The Scottish Community Safety Network

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	11,140	209,948	221,088	197,477
Other trading activities	3	255	-	255	634
Investment income	4	35	-	35	13
Other income	5	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
Total		14,430	209,948	224,378	201,124
EXPENDITURE ON					
Charitable activities	6				
Development, promotion and education of Community Safety practice		1,638	203,800	205,438	200,607
		<u>1,638</u>	<u>203,800</u>	<u>205,438</u>	<u>200,607</u>
NET INCOME		12,792	6,148	18,940	517
RECONCILIATION OF FUNDS					
Total funds brought forward		70,846	-	70,846	70,329
		<u>70,846</u>	<u>-</u>	<u>70,846</u>	<u>70,329</u>
TOTAL FUNDS CARRIED FORWARD		<u>83,638</u>	<u>6,148</u>	<u>89,786</u>	<u>70,846</u>

The notes form part of these financial statements

The Scottish Community Safety Network

Balance Sheet 31 March 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	12	-	1,378
CURRENT ASSETS			
Debtors	13	11,099	8,539
Cash at bank and in hand		<u>99,504</u>	<u>79,884</u>
		110,603	88,423
CREDITORS			
Amounts falling due within one year	14	(20,817)	(18,955)
		<u>89,786</u>	<u>69,468</u>
NET CURRENT ASSETS			
		<u>89,786</u>	<u>69,468</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		89,786	70,846
ACCRUALS AND DEFERRED INCOME		-	-
		<u>89,786</u>	<u>70,846</u>
NET ASSETS			
		<u>89,786</u>	<u>70,846</u>
FUNDS	16		
Unrestricted funds:			
General fund		46,638	32,468
Designated - Fixed Assets		-	1,378
Contingency Fund		<u>37,000</u>	<u>37,000</u>
		83,638	70,846
Restricted funds		<u>6,148</u>	-
TOTAL FUNDS		<u>89,786</u>	<u>70,846</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

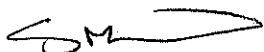
The Scottish Community Safety Network

Balance Sheet - continued

31 March 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11.9.20 and were signed on its behalf by:



.....
S McLaren - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Improvements to property	- 25% on cost
Computer Equipment	- 25% on cost

Taxation

The charity is exempt from corporation 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Grants	-	209,948	209,948	184,585
Subscriptions & Membership	<u>11,140</u>	<u>-</u>	<u>11,140</u>	<u>12,892</u>
	<u>11,140</u>	<u>209,948</u>	<u>221,088</u>	<u>197,477</u>

Grants received, included in the above, are as follows:

	2020 £	2019 £
Scottish Government	200,000	184,585
Scottish Government MWM	<u>9,948</u>	<u>-</u>
	<u>209,948</u>	<u>184,585</u>

The Scottish Community Safety Network

Notes to the Financial Statements - continued for the Year Ended 31 March 2020

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Income Generation	<u>255</u>	<u>-</u>	<u>255</u>	<u>634</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Bank Interest	<u>35</u>	<u>-</u>	<u>35</u>	<u>13</u>

5. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Employment Allowance	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £
Development, promotion and education of Community Safety practice	<u>205,438</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020 £	2019 £
Staff costs	146,322	128,780
Staff Travel	7,171	4,845
Rent	10,197	13,776
Insurance	624	537
Utilities	202	2,833
Op. Equipment & Services	3,602	382
Web & I.T. Support	1,038	3,156
Corporate Support	1,793	4,886
Stationery & Printing	1,305	1,535
Telephone & Postage	311	1,766
Professional Fees	-	9,960
Project inc. CCTV project	-	10,000
Events & Conferences	5,077	7,727
Training and Venue Hire	-	2,904
Catering	263	207
Furniture & Maintenance	96	100
Staff Recruitment	230	-
Trustee Expenses	539	641
Staff Training & Development	1,181	1,136
Office Move	<u>4,658</u>	<u>131</u>
Carried forward	184,609	195,302

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

7. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	2020 £	2019 £
Brought forward	184,609	195,302
MWM	9,948	-
Comms Update	4,514	-
Sponsorship	3,100	-
Accountancy IE Fee	1,890	1,890
Depreciation	<u>1,377</u>	<u>3,415</u>
	<u>205,438</u>	<u>200,607</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020 £	2019 £
Depreciation - owned assets	<u>1,378</u>	<u>3,415</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

During the year the trustees received a total of £539 (2019: £641) in expenses incurred in attending meetings, accommodation and catering. All payments were made in furtherance of the charity's objectives.

10. STAFF COSTS

	2020 £	2019 £
Wages and salaries	129,820	114,239
Social security costs	12,704	11,114
Other pension costs	<u>3,798</u>	<u>3,427</u>
	<u>146,322</u>	<u>128,780</u>

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

	2020	2019
Office and Project Staff	<u>4</u>	<u>4</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2020	2019
£60,001 - £70,000	<u>1</u>	<u>1</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	12,892	184,585	197,477
Other trading activities	634	-	634
Investment income	13	-	13
Other income	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total	16,539	184,585	201,124
EXPENDITURE ON			
Charitable activities			
Development, promotion and education of Community Safety practice	16,022	184,585	200,607
	<u> </u>	<u> </u>	<u> </u>
NET INCOME	517	-	517
RECONCILIATION OF FUNDS			
Total funds brought forward	70,329	-	70,329
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>70,846</u>	<u>-</u>	<u>70,846</u>

12. TANGIBLE FIXED ASSETS

	Improvements to property £	Computer Equipment £	Totals £
COST			
At 1 April 2019 and 31 March 2020	<u>5,518</u>	<u>12,369</u>	<u>17,887</u>
DEPRECIATION			
At 1 April 2019	4,140	12,369	16,509
Charge for year	<u>1,378</u>	<u>-</u>	<u>1,378</u>
At 31 March 2020	<u>5,518</u>	<u>12,369</u>	<u>17,887</u>
NET BOOK VALUE			
At 31 March 2020	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2019	<u>1,378</u>	<u>-</u>	<u>1,378</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	6,125	6,938
Accrued Income	4,974	-
Prepayments	-	1,601
	<u>11,099</u>	<u>8,539</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	-	1,356
Social security and other taxes	3,774	3,407
Pension Contributions	744	526
Deferred income	10,500	11,438
Accrued expenses	5,799	2,228
	<u>20,817</u>	<u>18,955</u>

Deferred income comprises income received for memberships relating to 2020/21, to which SCSN was not entitled in the 2019/20 year.

	2020 £	2019 £
At 1 April	11,438	12,000
Deferred in year	10,500	11,438
Released in year	<u>(11,438)</u>	<u>(12,000)</u>
At 31 March	<u>10,500</u>	<u>11,438</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Fixed assets	-	-	-	1,378
Current assets	100,095	10,508	110,603	88,423
Current liabilities	(16,457)	(4,360)	(20,817)	(18,955)
Accruals and deferred income	-	-	-	-
	<u>83,638</u>	<u>6,148</u>	<u>89,786</u>	<u>70,846</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

16. MOVEMENT IN FUNDS

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	32,469	14,169	46,638
Designated - Fixed Assets	1,377	(1,377)	-
Contingency Fund	<u>37,000</u>	<u>-</u>	<u>37,000</u>
	70,846	12,792	83,638
Restricted funds			
Scottish Government	-	6,148	6,148
	<u>70,846</u>	<u>18,940</u>	<u>89,786</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,430	(261)	14,169
Designated - Fixed Assets	<u>-</u>	<u>(1,377)</u>	<u>(1,377)</u>
	14,430	(1,638)	12,792
Restricted funds			
Scottish Government	200,000	(193,852)	6,148
Scottish Government - MWM	<u>9,948</u>	<u>(9,948)</u>	<u>-</u>
	<u>209,948</u>	<u>(203,800)</u>	<u>6,148</u>
TOTAL FUNDS	<u>224,378</u>	<u>(205,438)</u>	<u>18,940</u>

Comparatives for movement in funds

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
Unrestricted funds				
General fund	38,536	3,932	(10,000)	32,468
Designated - Fixed Assets	4,793	(3,415)	-	1,378
Contingency Fund	<u>27,000</u>	<u>-</u>	<u>10,000</u>	<u>37,000</u>
	<u>70,329</u>	<u>517</u>	<u>-</u>	<u>70,846</u>
TOTAL FUNDS	<u>70,329</u>	<u>517</u>	<u>-</u>	<u>70,846</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2020

16. 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	16,539	(12,607)	3,932
Designated - Fixed Assets	<u>-</u>	<u>(3,415)</u>	<u>(3,415)</u>
	16,539	(16,022)	517
Restricted funds			
Scottish Government	184,585	(184,585)	-
	<u>201,124</u>	<u>(200,607)</u>	<u>517</u>

17. RELATED PARTY DISCLOSURES

Other than those disclosed in note 9, there were no related party transactions for the year ended 31 March 2020.

18. PURPOSES OF UNRESTRICTED FUNDS

General fund - the unrestricted, 'free reserves' of the charity

Contingency Fund - when the charity was incorporated it was the aim of the trustees to set up a contingency fund to cover costs in the event of closure. The balance on this fund as at 31 March 2020 is £37,000 (2019: £37,000)

Designated Fund - Fixed Assets - this fund represents the net book value of the charity's tangible fixed assets. Annual depreciation is charged to the fund and additions are transferred to it

19. PURPOSES OF RESTRICTED FUNDS

Scottish Government - the core funding of the organisation received from the Scottish Government and funding principally salaries, as well as some overheads