

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2021
for
The Scottish Community Safety Network**



Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

**Contents of the Financial Statements
for the Year Ended 31 March 2021**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 13

The Scottish Community Safety Network

Reference and Administrative Details for the Year Ended 31 March 2021

TRUSTEES

I Hanley Chair
P Spacey Vice Chair
S McLaren Treasurer
A Fehilly
J Mcomish
E Lumsden
C Glen (resigned 1.10.20)
J Wood
S Jack (appointed 1.10.20)
K Moir (appointed 1.10.20)
C Barlow
R Gold (resigned 1.10.20)
D Duncan (resigned 20.1.21)
G M P Fraser

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
Herbert House
24 Herbert Street
Glasgow
G20 6NB

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 2021

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 2021. 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

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 £18,546 for the year ended 31 March 2021 (2020: £18,940).

The company's financial position is relatively secure, with unrestricted free reserves of £60,794 carried forward at 31 March 2021 (2020: £46,638). In addition the charity holds a designated contingency fund of £37,000 (2020: £37,000).

**Report of the Trustees
for the Year Ended 31 March 2021**

FINANCIAL REVIEW

Reserves policy

At balance date, reserves stood at £108,332 (2020: £89,786) of which £60,794 were unrestricted, free reserves (2020: £46,638).

It is the policy of the trustees, to hold the equivalent to three months' ordinary expenditure in unrestricted, free reserves. Based on the expenditure in 2020/21, three months' running costs equates to £60,997, therefore the trustees are satisfied that this policy is broadly being met.

Included within the reserves figure is a contingency fund of £37,000 (2020: £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 2020/21 was £73,136, (2019/20: £70,992).


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 trustees meet on a regular basis to agree the board strategy and areas of activity including risk management.

13/09/2021

Approved by order of the board of trustees on 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 2021 set out on pages five to thirteen.

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
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: 14th September 2021

The Scottish Community Safety Network

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	10,125	250,000	260,125	221,088
Other trading activities	3	-	-	-	255
Investment income	4	31	-	31	35
Other income	5	4,000	-	4,000	3,000
Total		<u>14,156</u>	<u>250,000</u>	<u>264,156</u>	<u>224,378</u>
EXPENDITURE ON					
Charitable activities	6				
Development, promotion and education of Community Safety practice		-	245,610	245,610	205,438
NET INCOME		<u>14,156</u>	<u>4,390</u>	<u>18,546</u>	<u>18,940</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>83,638</u>	<u>6,148</u>	<u>89,786</u>	<u>70,846</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>97,794</u></u>	<u><u>10,538</u></u>	<u><u>108,332</u></u>	<u><u>89,786</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The Scottish Community Safety Network

Balance Sheet 31 March 2021

	Notes	2021 £	2020 £
CURRENT ASSETS			
Debtors	13	5,625	11,099
Cash at bank and in hand		142,266	99,504
		<u>147,891</u>	<u>110,603</u>
CREDITORS			
Amounts falling due within one year	14	(39,559)	(20,817)
		<u>108,332</u>	<u>89,786</u>
NET CURRENT ASSETS			
		<u>108,332</u>	<u>89,786</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>108,332</u>	<u>89,786</u>
NET ASSETS			
		<u>108,332</u>	<u>89,786</u>
FUNDS	16		
Unrestricted funds:			
General fund		60,794	46,638
Contingency Fund		37,000	37,000
		<u>97,794</u>	<u>83,638</u>
Restricted funds		10,538	6,148
		<u>108,332</u>	<u>89,786</u>
TOTAL FUNDS			
		<u>108,332</u>	<u>89,786</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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.

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 14th September 2021 and were signed on its behalf by:


.....
I Hanley - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2021

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 £	2021 Total funds £	2020 Total funds £
Grants	-	250,000	250,000	209,948
Subscriptions & Membership	10,125	-	10,125	11,140
	<u>10,125</u>	<u>250,000</u>	<u>260,125</u>	<u>221,088</u>

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

	2021 £	2020 £
Scottish Government	250,000	200,000
Scottish Government MWM	-	9,948
	<u>250,000</u>	<u>209,948</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Income Generation	-	-	-	255
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Bank Interest	31	-	31	35
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

5. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Employment Allowance	4,000	-	4,000	3,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

6. CHARITABLE ACTIVITIES COSTS

	2021 Total funds £	2020 Total funds £	Direct Costs (see note 7) £
Development, promotion and education of Community Safety practice			245,610
			<u> </u>

Detailed analysis provided overleaf...

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	188,670	146,322
Staff Travel	1,758	7,171
Rent	9,412	10,197
Insurance	265	624
Utilities	-	202
Op. Equipment & Services	4,301	3,602
Web & I.T. Support	2,157	1,038
Corporate Support	3,229	1,793
Stationery & Printing	545	1,305
Telephone & Postage	425	311
Events & Conferences	852	5,077
Catering	1,032	263
Furniture & Maintenance	-	96
Staff Recruitment	575	230
Trustee Expenses	-	539
Staff Training & Development	184	1,181
Office Move	-	4,658
MWM	-	9,948
Comms Update	-	4,514
Sponsorship	-	3,100
	<u> </u>	<u> </u>
Carried forward	213,405	202,171

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

7. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	2021 £	2020 £
Brought forward	213,405	202,171
Accountancy IE Fee	1,980	1,890
Network Development Costs	28,600	-
Unpaid Membership Fees	1,625	-
Depreciation	-	1,377
	<u>245,610</u>	<u>205,438</u>

8. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Depreciation - owned assets	-	1,378
	<u>-</u>	<u>1,378</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

During the year the trustees did not receive any expenses (2020: £539).

10. STAFF COSTS

	2021 £	2020 £
Wages and salaries	167,432	129,820
Social security costs	16,322	12,704
Other pension costs	4,916	3,798
	<u>188,670</u>	<u>146,322</u>

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

	2021	2020
Office and Project Staff	6	4
	<u>6</u>	<u>4</u>

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

	2021	2020
£60,001 - £70,000	1	1
	<u>1</u>	<u>1</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

12. TANGIBLE FIXED ASSETS

	Improvements to property £	Computer Equipment £	Totals £
COST			
At 1 April 2020	5,518	12,369	17,887
Disposals	(5,518)	-	(5,518)
At 31 March 2021	<u>-</u>	<u>12,369</u>	<u>12,369</u>
DEPRECIATION			
At 1 April 2020	5,518	12,369	17,887
Eliminated on disposal	(5,518)	-	(5,518)
At 31 March 2021	<u>-</u>	<u>12,369</u>	<u>12,369</u>
NET BOOK VALUE			
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2020	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	5,625	6,125
Accrued income	-	4,974
	<u>5,625</u>	<u>11,099</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	14,068	-
Social security and other taxes	4,961	3,774
Pension	3,740	744
Deferred income	10,500	10,500
Accrued expenses	6,290	5,799
	<u>39,559</u>	<u>20,817</u>

Deferred income comprises income received for memberships relating to 2021/22, to which SCSN was not entitled in the 2020/21 year.

	2021 £	2020 £
At 1 April	10,500	10,500
Deferred in year	10,500	10,500
Released in year	(10,500)	(10,500)
At 31 March	<u>10,500</u>	<u>10,500</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Current assets	137,353	10,538	147,891	110,603
Current liabilities	(39,559)	-	(39,559)	(20,817)
	<u>97,794</u>	<u>10,538</u>	<u>108,332</u>	<u>89,786</u>

Comparatives for 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)
	<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 2021

16. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	46,638	14,156	60,794
Contingency Fund	37,000	-	37,000
	<u>83,638</u>	<u>14,156</u>	<u>97,794</u>
Restricted funds			
Scottish Government	6,148	4,390	10,538
	<u>6,148</u>	<u>4,390</u>	<u>10,538</u>
TOTAL FUNDS	<u><u>89,786</u></u>	<u><u>18,546</u></u>	<u><u>108,332</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,156	-	14,156
Restricted funds			
Scottish Government	250,000	(245,610)	4,390
	<u>250,000</u>	<u>(245,610)</u>	<u>4,390</u>
TOTAL FUNDS	<u><u>264,156</u></u>	<u><u>(245,610)</u></u>	<u><u>18,546</u></u>

Comparatives for 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	37,000	-	37,000
	<u>70,846</u>	<u>12,792</u>	<u>83,638</u>
Restricted funds			
Scottish Government	-	6,148	6,148
	<u>-</u>	<u>6,148</u>	<u>6,148</u>
TOTAL FUNDS	<u><u>70,846</u></u>	<u><u>18,940</u></u>	<u><u>89,786</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

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

17. RELATED PARTY DISCLOSURES

Other than those disclosed in note 9, there were no related party transactions for the year ended 31 March 2021.

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.

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