

Grassmarket Community Project
(A company limited by guarantee)

**Report and financial statements
for the year ended 31 December 2021**

**Company registration number SC368576
Scottish Charity number SC041674**

Grassmarket Community Project

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Trustees' report for the year to 31 December 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association and 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).

Objectives and activities

The company's objectives and principal activities are set out below:

- The prevention and relief of poverty and disadvantage in Edinburgh and the Lothians;
- The advancement of education in such ways as may be thought fit, including the creating of training or retraining, work experience and employment opportunities particularly amongst unemployed and socially disadvantaged people;
- To help people to develop their physical, mental and spiritual capacity so that they may grow to full maturity as individuals and members of society;
- The advancement of arts and culture for the benefit of the public at large and/or those who, by reasons of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;
- To relieve unemployment in such ways as may be thought fit, including the creation of training, work experience and employment opportunities;
- The advancement of health in such ways as may be thought fit, including the promotion of healthy eating and healthy lifestyles particularly amongst unemployed and socially disadvantaged people;
- To promote, establish, operate and/or support other schemes of a charitable nature.

Running alongside our Social Enterprises, the project offers a range of social integration and educational activities for members aimed at reducing social isolation, enhancing life skills and developing confidence.

Achievements and performance

Grassmarket Community Project (GCP) is a community of individuals who deliver emotional support, services, classes, activities, practical support and enterprising opportunities by taking a strengths based approach (an Asset Based Community Development approach). We access the skills, expertise and lived-experience of our Members. We recognise and form partnerships with agencies, businesses and professionals who share our values, who bring to our community technical knowledge, training, resources and insight from evidence-based approaches. Our staff and volunteer team comprise of a compassionate multi-disciplinary team of craftspeople, technicians, social workers, community adult educators, social entrepreneurs and community workers. By creating a trauma informed environment with a commitment to equality, anti-oppressive practice and social inclusion and by providing a range of practical, creative, physical, enterprising and therapeutic activities in a nourishing group setting, we help people to live rich, fulfilling and healthy lives and achieve their goals.

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Achievements and performance (continued)

2021, GCP's 11th year, was hit hard again by Covid-19 lockdowns at the start of the year when restrictions were imposed affecting face-to-face trading opportunities and increasing the anxiety of our Members, and again at the end of the year when Public Health Scotland advice led to last minute cancellations of our respite break. Events and trading were again adversely affected. Despite this the Trustees, Chief Executive and Senior Management team, along with operational and frontline staff again adapted, worked flexibly and empoweringly so that the Charity and community could thrive and continue to meet the needs of the increasingly vulnerable, socially isolated and digitally excluded individuals in our society. Our Members disproportionately felt and continue to feel the negative impact of the global pandemic and are now further affected by the rises in the cost of living. We recognise the need for the GCP to be there for people when they are at their lowest and to support them in reaching their potential and living full and fulfilling lives free from discrimination, violence and oppressive relationships or structures.

Due to the ongoing pandemic, we experienced for the second year a substantial loss of commercial income from closures of the Social Enterprises. Some of this was planned for and anticipated as we began work on our capital build project of expanding our premises, known as "the Pavilion". We closed our Events and Grassmarket café social enterprises from 1st September, although they had effectively never reopened after lockdown as the period was short, tourism had not returned and the general public remained cautious with respect to attending and hosting events. We lost Fringe Festival income for the second year as events in smaller venues were discouraged by health and safety guidelines.

Our 2021 Impact Report for the 12 months prior to October 31st 2021 stated that we engaged with 327 Members in positive activity (4,220 hours) in 2021. This is an increase of 40 people (up 14%) on 2020 for the same period, which is a reflection of the appeal of our classes, activities and opportunities as well as the fact that some services across the city were closed or only delivered online. The GCP team is highly skilled in connecting people and providing safe in-person, face to face activities, greatly helped in the first 9 months by having use of our large hall for small groups as opposed to events business. 1,294 free meals were served to people experiencing homelessness or in temporary housing, rough sleeping or with no recourse to public funds. This is a lifeline we have provided every week and is temporarily re-housed in Coffee Saints, our newest social enterprise, during the capital build programme and temporary closure of the Grassmarket Centre. Despite restrictions and there being a narrow window of opportunity GCP delivered its most dynamic and most successful summer programme to date including 15 day trips and a residential break for 12 of our most vulnerable Members.

Our work was extended and enhanced significantly in 2021 by:

- Working in Partnership with Edinburgh Remakery to distribute free devices and providing free data and broadband to those seeking to connect digitally but unable to afford it – also securing us the UK Digital Programming Award.
- Delivering a weekly IT in-person training programme for people experiencing digital exclusion.
- Establishing four new employee roles: a Young People's Engagement Officer, an Older Person's Engagement Officer, a Volunteer Co-ordinator and an Assistant Woodwork Workshop Manager.

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Achievements and performance (continued)

- Creating a new café 'Coffee Saints', a social enterprise, in partnership with St Mary's Catholic Cathedral, which is our largest public-facing social enterprise and is located in the heart of the new St James Quarter and York Place development.
- Enhancing our fundraising capability by appointing two new part time fundraisers mid-way through the year in response to the loss of commercial income and recognising our increasing reliance on grant funding and donations as the bigger portion of our income.

For more detailed understanding of our Social Impact in 2021 go to: <https://grassmarket.org/wp-content/uploads/2021/11/Grassmarket-Community-Project-Impact-Report-2021-pageview.pdf>

Financial review

The overall net income for the year was £370,266 (2020: surplus £11,143). Total income amounted to £1,098,389 (2020: £797,461) of which £736,705 (2020: £360,776) related to restricted projects and £361,684 (2020: £436,685) related to unrestricted funds.

The net income for the year excluding donations for the courtyard project was £32,128, the net income includes a number of grants which were received towards the end of the financial year which have been carried forward in restricted funds and will be spent in the next financial year. The financial result is considered to be satisfactory given the closure of some social enterprise for part of the year. Further details on the costs of activities can be seen in Notes 5 and 6 of the accounts.

Donations and grant funding

In Notes 2 and 3 on page 16 of the 'Note to the Financial Statements' we formally identify the income received from Donations and Grant Funding.

Nonetheless the Board wishes to record its very grateful thanks to the many organisations, trusts and individuals who have so generously provided us with the funding that has enabled us to fulfil the many important tasks and objectives, as outlined in this report.

Although we are equally very grateful to all who have supported us, the following list represents the larger donations received in 2021:

- The Binks Trust
- Baird Trust
- Erasmus
- The Bank of Scotland Reach Fund
- Foundation Scotland
- The Fyrish Foundation
- The Grassmarket Mission
- The Garfield Weston Foundation
- The HUB Building Brighter Futures Fund
- The John Lewis Partners Foundation
- The Kickstart Scheme
- The Nancy Massie Charitable Trust

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Donations and grant funding (continued)

- The Robertson Trust
- The Scottish Government – Community Wellbeing Fund
- The Scottish Government - Adapt & Thrive Fund
- The Tom Farmer Foundation
- The TOR Christian Foundation
- The William Grant Foundation
- The Wolfson Foundation

Risk management

The Board has conducted a review of the major risks to which the charity is exposed, in particular those related to its operations and finances. A revised Risk Register was approved by the Board and regular Health & Safety briefings and operational updates were sent to all Board members throughout the year. The Board is satisfied that systems are in place to mitigate exposure to major risks and consider this on a regular basis. In common with most organisations and businesses in the UK and around the world, the charity has been impacted by the Covid-19 pandemic which required closure of the Grassmarket Centre and other sites for a substantial period from January. The Centre thus had a period of restricted and partial opening to Members (non-public only). The Government's Job Retention Scheme allowed the furloughing of some staff at no cost to the charity and savings in operating costs. One staff member had to be made redundant as part of a restructuring, following a fair consultation process and in accordance with all legal obligations.

Although the charity managed to sustain its activities by securing emergency grants and financial support, enabling it to cope with a substantial reduction in social enterprise income, there remain significant risks in terms of the timing, speed and strength of the recovery and return of the hospitality social enterprises in particular. A best and worst case scenario budget has been developed to take this into consideration. The Finance sub-group met more regularly to support the Senior Management team and operational staff in making quick decisions in 2021 and continues to meet more frequently as the charity navigates the uncertain levels of Government financial support and customers returning to the social enterprises. It is also anticipated that the marked increase in mental health issues, the negative economic impact and the impact on education will cause the demand for GCP's services to be substantially higher in 2022 and 2023 as we emerge from the pandemic and associated lockdowns.

Full management accounts are produced within ten working days following the end of each month. These are routinely presented to the Board and Senior Management team for scrutiny to monitor financial progress and to identify both positive and negative trends at the earliest stage possible. The cashflow forecast, presenting a best and worst case, enables the Board and Senior Management team to assess with a high degree of confidence where the charity could be headed and to focus energy and resources effectively to avoid any losses of key services, and support and sustain the organisation at a level that will attract funding, allow the existing services to flourish and innovation to new ventures. In addition to the risks around the Covid-19 pandemic, the principal risks and uncertainties remain as follows.

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Risk description: Operational

Limitations of the premises and ability of staff to cope with demand. The Chief Executive and Senior Management team regularly review operations to ensure that staffing levels are sufficient and plans are in place to support demand for services. In addition, the charity works in partnership with other organisations to build capacity to meet the needs of the Members and signposts to agencies in areas where GCP has less resource or expertise.

Risk description: Financial

Loss of social enterprise income or grant funding would result in services being reduced or lost, implying a lower level of support for our Members and staff redundancies. The Trustees and the Chief Executive work closely with the Senior Management team and the Fundraising team to monitor continually both funding and the impact of programmes.

Risk Description: Environmental

Non-compliance with Health & Safety or license requirements – this could result in significant reputational damage to the charity. A detailed Health and Safety policy is in place, managed by the Service Manager (designated person) along with a register of all licences and permits. Those schedules are monitored by the Senior Management team and any breaches or lapses are documented and reported to the Board.

Reserves policy

The total reserves held at the end of the year were £832,274 (2020: £462,008) including restricted funds, not available for general purposes, of £459,409 (2020: £167,310) and unrestricted reserves of £372,865 (2020: £294,698). Included within unrestricted funds is £244,611 of funds tied up in fixed assets leaving unrestricted free reserves of £128,254. The Directors consider that maintaining unrestricted free reserves of at least three months' regular expenditure, currently around £175,000, is desirable for the ongoing work of the Charity and to cover payment of staff salaries and creditors as they fall due. The directors plan to build up unrestricted free reserves over the coming years to match the reserves policy.

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Trustees' report for the year to 31 December 2021

Plans for future periods

We are in the 2nd year of our 3 Strategic Business Plan 2020-2023 – a plan very much focused on recovery <https://grassmarket.org/wp-content/uploads/2020/11/Business-Plan-2021-23.pdf>. GCP is an innovative outward looking organisation, built on collaboration between Grassmarket Mission and Greyfriars Kirk (as well as 4 local Churches and local businesses who support us in numerous ways). This is how we best meet the needs of our community, through collaboration. In 2022 we hope to achieve the following:

- Manage effectively and positively a return to pre-covid and capital build project levels the use of the building – supporting people in particular with anxiety around in-person contact and for those who need it most.
- Create a Tartan-textiles workshop in new premises at 58 Candlemaker Row and open 'pop up shops' and the workshop space to the public – overall achieving significantly higher sales and social enterprise activity in Grassmarket Tartans.
- Secure future funding to support our much-needed Volunteer Co-ordinator to oversee our 100+ volunteers, recruit, train and engage new volunteers as well as invest in the existing volunteer team.
- Complete the capital build project 'the Pavilion' extension and reopen the Grassmarket centre - enabling us to generate more income from events, expand into new markets and diversify our customer base by allowing multiple uses and zoning of areas and, more importantly, increase our training and teaching capacity.
- Secure continuation funding for our Engagement Officers (young and older people) who have specialist knowledge and experience and have built strong links and undertaking valuable work with these demographics.
- Establish new catering Social Enterprises offsite.
- Develop the partnership with Edinburgh Remakery to support furniture restoration project.

Governance, structure and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 16 November 2009 and obtaining charitable status on 30 July 2010. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Establishment

Grassmarket Community Project has been developed in partnership by Edinburgh: Greyfriars Kirk (Church of Scotland) and the Grassmarket Mission. The Grassmarket Mission was founded in 1890 and has historically provided a variety of services to homeless people in the Grassmarket area of Edinburgh where they traditionally gathered. The two partners have been working alongside each other since 1982. In 2010 Grassmarket Community Project was formed when the two partners decided to establish a stand-alone charity to take forward the work they had established.

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Related parties

As described above, the charity has been developed in partnership by Edinburgh: Greyfriars Kirk (Church of Scotland) and the Grassmarket Mission and are regarded as related parties.

Organisational structure

The board meets five times a year and is responsible for the strategic direction and policy of the charity. Sub-groups and thematic groups involving board members and key personnel meet regularly outside the full board meetings.

A scheme of delegation is in place with the day-to-day responsibility for service delivery and staff management resting with the Chief Executive, Jonny Kinross.

Pay policy

The pay of all staff is reviewed annually and normally adjusted in accordance with average earnings. The organisation is a Living Wage employer.

Policies and procedures for the induction and training of employees

All new members of staff are required to complete an induction covering an introduction to the Grassmarket Community Project; Terms and Conditions of Employment; Worker/Employee Relations; Conduct and Practicalities; Health and Safety and 'The Job' itself. In 2021 all our policies and contracts were reviewed by SENSCOT legal team in terms of compliance and employment law. In addition, all members of staff have continual access to a Staff Handbook that is regularly updated and key policies are summarised in staff contracts. In 2021, all these policies were reviewed and updated and new policies were created including a Menopause Policy, Working from Home and a Flexible Working Hours Policy. These were rolled out to the staff team via training to help increase our understanding of these areas and how we can better support our staff.

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Trustees' report for the year to 31 December 2021

Reference and administrative information

Company Registration Number	SC368576
Charity Number	SC041674
Trustees	D S Armstrong (appointed 11 October 2021) R J Chappell (Vice Chair) J C Elliot N K Findlay (Treasurer) W A Finlayson Rev Dr R E Frazer (Chairman) J Macdougall H Van Der Ploeg
Key Management Personnel	J Kinross Chief Executive C Jones Social Enterprises Director M Redgrave Service Manager
Registered Office	84–86 Candlemaker Row Edinburgh EH1 2QA
Independent Auditor	Henderson Loggie LLP 11-15 Thistle Street Edinburgh EH2 1DF
Bankers	The Co-operative Bank PLC P O Box 200 Skelmersdale WN8 6GH

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Trustees' report for the year to 31 December 2021

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also directors for the purposes of company law) are responsible for preparing a directors' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the Financial Statements comply with the Companies Act 2006 and Charities and Trustee Investment (Scotland) Act 2005. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure of information to auditors

So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charity's auditors are unaware, and each trustee has taken all the steps he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Henderson Loggie LLP were appointed as auditor to the company and in accordance with section 485 of the Companies Act 2006, a resolution proposing that they be re-appointed will be put at a General Meeting.

Approved by the directors and signed on their behalf


Richard Frazer - 2022-06-30, 12:06:11 UTC

Rev Dr Richard E Frazer
Director

Grassmarket Community Project

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Independent auditor's report to the Trustees and Members of Grassmarket Community Project for the year ended 31 December 2021

We have audited the financial statements of Grassmarket Community Project (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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Independent auditor's report to the Trustees and Members of Grassmarket Community Project for the year ended 31 December 2021 (continued)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' Report which includes the Report of the Directors for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report which includes the Report of the Directors has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report which includes the Report of the Directors.

We have nothing to report in respect of the following matters in relation to which the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit;
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report, included within the trustee' annual report, and from the requirements to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reading correspondence with regulators including OSCR and environmental health;
- Reviewing board minutes and legal expenses;
- Challenging assumptions and judgements made by management in their significant accounting estimates, in particular in relation to depreciation rates, valuation of stock; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.


Because of the field in which the client operates, we identified the following areas as those most likely to have a material impact on the financial statements: health & safety; employment law (including the Working Time Directive), Data Protections Act 2018, environmental health and compliance with Scottish Charity legislation and the UK Companies Act.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognize the non-compliance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and the trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.


Diana Penny – 2022-07-04, 19:11:50 UTC

Diana Penny (Senior Statutory Auditor)
For and on behalf of Henderson Loggie LLP
(Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006)
Chartered Accountants
Statutory Auditor
11-15 Thistle Street
Edinburgh
EH2 1DF

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Statement of financial activities for the year ended 31 December 2021 (Incorporating the income and expenditure account)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Restated Unrestricted funds £	Restated Restricted funds £	Restated Total 2020 £
Income and endowments from:							
Donations and legacies	2	127,588	690,639	818,227	49,654	360,776	410,430
Charitable activities	3	225,368	46,066	271,434	365,429	-	365,429
Other trading activities – Use of premises		8,476	-	8,476	20,163	-	20,163
Investments – Bank interest		252	-	252	1,439	-	1,430
Total income		361,684	736,705	1,098,389	436,685	360,776	797,461
Expenditure on:							
Raising funds	5	67,054	42,816	109,870	54,012	27,843	81,855
Charitable activities	5	380,983	237,270	618,253	385,100	319,363	704,463
Total expenditure		448,037	280,086	728,123	439,112	347,206	786,318
Net (expenditure)/income		(86,353)	456,619	370,266	(2,427)	13,570	11,143
Transfer between funds		164,520	(164,520)	-	60,972	(60,972)	-
Net movement in funds		78,167	292,099	370,266	58,545	(47,402)	11,143
Reconciliation of funds							
Total funds brought forward at 1 January 2021		294,698	167,310	462,008	236,153	214,712	450,865
Total funds carried forward at 31 December 2021		372,865	459,409	832,274	294,698	167,310	462,008
		=====	=====	=====	=====	=====	=====

The charity has no recognised gains and losses other than the results for the period as set out above.

All the results of the charity are classified as continuing.

The notes on pages 16 to 25 are an integral part of the financial statements.

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Balance sheet at 31 December 2021

	Note	£	2021 £	£	Restated 2020 £
Fixed assets					
Tangible assets	8		244,611		89,442
Current assets					
Stock		23,222		24,839	
Debtors	9	337,252		41,890	
Cash at bank		323,442		350,965	
			683,916	417,694	
Current liabilities					
Creditors: Amounts falling due within one year	10	(96,253)		(45,128)	
Net current assets			587,663		372,566
Total net assets			832,274		462,008
Funds					
Restricted funds	11		459,409		167,310
Unrestricted funds			372,865		294,698
Total funds			832,274		462,008

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The financial statements were approved by the trustees are signed on their behalf by:-


Nicky Findlay - 2022-07-02, 09:11:46 UTC

Nicky Findlay
Trustee
Company registration number: SC368576

The notes on pages 16 to 25 form part of these financial statements.

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Statement of cash flows as at 31 December 2021

	2021 £	Restated 2020 £
Net income/(expenditure) for the year (as per the Statement of Financial Activities)	370,266	11,143
Adjustments for:		
Depreciation charge	14,655	25,193
Bank interest	(252)	(1,439)
Decrease/(increase) in debtors	(295,362)	48,767
(Decrease)/increase in creditors	51,125	(33,938)
Decrease/(increase) in stock	1,617	2,618
	-----	-----
Net cash used by operating activities	142,049	52,344
Cash flows from investing activities		
Bank interest	252	1,439
Purchase of fixed assets	(169,824)	(32,185)
	-----	-----
Net cash used in investing activities	(169,572)	(30,746)
	-----	-----
Change in cash and cash equivalents in the year	(27,523)	21,598
Cash and cash equivalents at the beginning of the year	350,965	329,367
	-----	-----
Cash and cash equivalents at end of the year	323,442	350,965
	=====	=====

Grassmarket Community Project

(A company limited by guarantee)

Notes to the financial statements

1 Accounting policies

Basis of accounting

The financial statements have been prepared in accordance with historical cost convention and applicable United Kingdom accounting standards, including 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) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005.

Grassmarket Community Project constitutes a public benefit entity as defined by FRS102 and a company limited by guarantee, incorporated in Scotland with the registered office as noted on page 1. The financial statements are presented in pounds sterling as that is the functional currency of the charitable company rounded to the nearest pound.

Going Concern

The trustees consider there are no material uncertainties about the ability of the charitable company to continue as a going concern. The trustees going concern assessment includes the expected impact of COVID-19 to the charitable company for a period of at least 12 months from the date of signing of these financial statements. Accordingly the financial statements have been prepared on a going concern basis.

Income recognition

Income is included in the Statement of Financial Activities when the charity is entitled to the income, there is probability of receipt and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

- Donations are included in full in the Statement of Financial Activities when there is entitlement; probability of receipt.
- Grants are recognised in the year of award where the conditions for receipt are met. Where there are performance conditions attached to grants and donations, income is recognised when the performance conditions have been met or when the conditions are within the charities control and there is sufficient evidence that they have been met or will be met.
- Donated assets are recognised where the benefit to the Charity is reasonably quantifiable and measurable. The value placed on these services is the estimated price that would be paid in the open market for an equivalent service or facility.
- no amounts are included in the financial statements for services carried out by volunteers, including professional services provided directly by volunteers.
- Income from the sale of goods and services is recognised when goods and services are delivered.
- Investment income is included when receivable.

Expenditure

Expenditure is recognised on an accruals basis.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the Trust's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

Grassmarket Community Project

(A company limited by guarantee)

Notes to the financial statements (continued)

1 Accounting policies (continued)

Fixed assets and depreciation

Assets are initially recorded at cost. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Assets under construction	Nil
Workshop and kitchen equipment	20% straight line
Fixtures, fittings and office equipment	33.3% - 50% straight line

The charity has the policy not to capitalise items under £500 unless they are part of a larger project.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost for donated items is determined using open market of comparable items at date of donation.

Fund accounting

The nature and purpose of each fund is explained in note 16.

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Pensions

The Charity contributes to a staff personal pension scheme for members of staff, which are defined contribution schemes. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs charged in the Statement of Financial Activity represent the contributions payable by the charity in the period.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value since these are repayable on demand.

Judgements and estimates

In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

In preparing these financial statements, the directors have made the following judgements:

- Determine whether leases entered into by the charitable company as a lessor are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease by lease basis.
- Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.
- Fixed assets are also assessed as to whether there are indicators of impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.

Grassmarket Community Project

(A company limited by guarantee)

Notes to the financial statements (continued)

1 Accounting policies (continued)

Restatement

There has been a restatement to move cash balances held in a deposit account with Church of Scotland Investors Trust to Cash and bank from Investments as the deposit account can be accessed with a week's notice and thus represent a current asset. There has also been a reallocation of non performance related grants and donation income from Income from charitable activities to income from donations inline with the Charity SORP.

2 Income from donations

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Binks Trust	20,000	-	20,000	20,000
Gift aid	1,982	2,524	4,506	3,172
Donations - Individuals	24,616	20,230	44,846	14,849
Donations - Trusts and organisations	5,000	363,000	368,000	71,888
Public Sector grants	13,000	88,283	101,283	94,203
Other Trust income	58,500	179,630	238,130	158,797
Grassmarket Mission	-	36,972	36,972	42,166
Open door meal donations	4,490	-	4,490	5,355
Total	127,588	690,639	818,227	410,430

Included within public sector grants is £68,432 (2020; £94,203) from the Scottish Government, £20,072 (2020; £nil) from the City of Edinburgh Council and £12,779 (2020; £nil) from the UK Government.

3 Income from charitable activities

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Furniture sales	62,440	-	62,440	50,970
Textile sales	4,501	-	4,501	4,389
Candle sales	1,034	-	1,034	-
Catering income	153,383	-	153,383	199,086
Other sundry income	4,010	-	4,010	5,774
Coronavirus job retention scheme	-	46,066	46,066	105,210
Total	225,368	46,066	271,434	365,429

4 Net incoming resources

	2021 £	2020 £
This is stated after charging:		
Depreciation	14,655	25,193
Current auditors' remuneration – audit fee	5,350	-
Predecessor auditors' remuneration – audit fee	(646)	3,555
Predecessor auditors' remuneration - non audit fee	-	700
Operating lease charges	24,393	25,506

Grassmarket Community Project

(A company limited by guarantee)

Notes to the financial statements (continued)

5. Analysis of expenditure

	Raising funds	Charitable activities		Total 2021	Total 2020
		Social Enterprise	Member activities		
	£	£	£	£	£
Salaries (note 7)	74,157	256,080	132,994	463,231	517,155
Direct costs	15,256	69,750	29,736	114,742	107,641
	89,413	325,780	162,780	577,973	624,796
Support costs					
Premises costs	10,908	54,447	21,291	86,646	84,232
Administrative costs	5,929	23,755	7,748	37,432	45,852
Depreciation	1,896	11,889	869	14,654	25,193
Irrecoverable VAT	862	3,315	1,536	5,713	1,990
Legal fees	151	580	269	1,000	-
Governance costs:					
Audit fee	710	2,730	1,264	4,704	3,555
Accountancy fee	-	-	-	-	700
	20,456	96,716	32,977	150,149	161,522
	109,870	422,496	195,757	618,253	786,318

Overheads and support costs are allocated to activities based on the percentage of directly allocated costs.

6. Summary analysis of expenditure and related income for activities

The table shows the cost of the main activities and the sources of income that support those activities:

	Raising funds	Charitable activities		Total 2021	Total 2020
		Social Enterprise	Member activities		
	£	£	£	£	£
Costs	(109,870)	(422,496)	(195,757)	(728,123)	(786,318)
Donations	338,620	55,022	43,710	437,352	109,909
Charitable activities grants	21,971	237,980	166,990	426,941	405,731
Furniture sales	-	62,440	-	62,440	50,970
Textile and other sales	926	7,109	1,510	9,545	10,163
Catering income	10,834	142,549	-	153,383	199,086
Event income	1,192	7,284	-	8,476	20,163
Interest	38	146	68	252	1,439
	263,711	90,034	16,521	370,266	11,143

Grassmarket Community Project

(A company limited by guarantee)

Notes to the financial statements (continued)

7 Staff costs

	2021	2020
	£	£
Staff costs comprise:		
Salaries and wages	422,394	448,448
Redundancy costs	1,225	5,782
Social security costs	27,634	26,808
Pension cost – Defined contribution	10,658	10,678
	<hr/>	<hr/>
	461,911	491,716
Self employed sessional staff	1,320	25,439
	<hr/>	<hr/>
	463,231	517,155
	=====	=====

The average number of staff (excluding sessional staff) during the period was 28 (2020: 28).

The charity considers its key management personnel comprise of the Chief Executive, Social Enterprises Director, the Service Manager and the Woodwork Senior Manager. The total employment benefits including employer pension contributions of the key management personnel was £130,604 (2020: £144,945). No employee had emoluments of more than £60,000 during either the current or previous year.

The trustees received no remuneration, other benefits or reimbursement of expenses in the current or prior period. Trustee indemnity insurance was in place for the benefit of Trustees throughout the period.

Pensions

The company contributed to an individual personal pension scheme during the year. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £10,658 (2020 - £10,678). At the year-end, contributions totalling £645 (2020 - £1,342) were outstanding

Grassmarket Community Project

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Notes to the financial statements (continued)

8 Tangible fixed assets

2021	Assets under construction £	Fixtures, fittings and other equipment £	Workshop equipment £	Total £
Cost				
At 31 December 2020	67,972	120,040	73,460	261,472
Additions	123,119	46,705	-	169,824
Disposals	-	(3,286)	-	(3,286)
At 31 December 2021	191,091	163,459	73,460	428,010
Depreciation				
At 1 January 2020	-	114,148	57,882	172,030
Charge for the year	-	8,850	5,805	14,655
Disposals	-	(3,286)	-	(3,286)
At 31 December 2021	-	119,712	63,687	183,399
Net book value At 31 December 2021	191,091	43,747	9,773	244,611
At 31 December 2020	67,972	5,892	15,578	89,442

9 Debtors : Amounts falling due within one year

	2021 £	2020 £
Other debtors	10,353	10,169
Prepayments and accrued income	326,899	31,721
	337,252	41,890

10 Creditors : Amounts falling due within one year

	2021 £	2020 £
Trade creditors	40,299	25,247
Other creditors	11,261	8,800
Accruals	38,269	8,029
VAT	6,424	3,052
	96,253	45,128

Grassmarket Community Project

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Notes to the financial statements (continued)

11 Funds

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2021 £
2021					
Unrestricted funds					
General fund	205,256	361,684	(433,382)	(10,304)	123,254
Designated fund: Capital fund	89,442	-	(14,655)	169,824	244,611
Designated fund: External Maintenance and Repairs	-	-	-	5,000	5,000
	294,698	361,684	(448,037)	164,520	372,865
Restricted funds					
Furniture fund	-	21,840	(978)	-	20,862
Members fund	24,934	179,340	(79,157)	(1,794)	123,323
Catering fund	18,750	57,794	(35,937)	(40,607)	-
Core costs	32,751	80,748	(107,279)	-	6,220
Covid-19 fund	-	58,845	(56,735)	-	2,110
Courtyard development fund	90,875	338,138	-	(122,119)	306,894
	167,310	736,705	(280,086)	(164,520)	459,409
Total funds	462,008	1,098,389	(728,123)	-	832,274

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2020 £
2020					
Unrestricted funds					
General fund	153,703	436,685	(413,919)	28,787	205,256
Designated fund: Capital fund	82,450	-	(25,193)	32,185	89,442
	236,153	436,685	(439,112)	60,972	294,698
Restricted funds					
Furniture fund	39,809	10,000	(40,052)	(9,747)	-
Members fund	17,967	112,367	(105,400)	-	24,934
ERASMUS fund	-	5,100	(5,100)	-	-
Catering fund	-	30,355	(11,605)	-	18,750
Core costs	14,836	95,744	(77,829)	-	32,751
Covid-19 fund	-	107,210	(107,210)	-	-
Courtyard development fund	142,100	-	-	(51,225)	90,875
	214,712	360,776	(347,206)	(60,972)	167,310
Total funds	460,865	797,461	(786,318)	-	462,008

Grassmarket Community Project

(A company limited by guarantee)

Notes to the financial statements (continued)

11 Funds (continued)

Designated fund:

Capital fund This fund represents the net book value of the charity's tangible fixed assets.

External maintenance & repairs This fund represents funds set aside by the trustees for the future upkeep of buildings.

Restricted funds:

Furniture fund Funding has been received from Ryvoan Trust, Baird Trust and Bank of Scotland Foundation to fund the work carried out through the furniture programme. The transfer from the fund represents assets purchased in the year.

Members fund Funding has been received from The Robertson Trust, Scottish Government, The Fyrish Foundation and other funders to support the work carried out under the membership programme.

ERAMUS fund This funding was received from the Scottish Government and International Voluntary Service to fund two intern Social Workers for the charity.

Catering fund Funding has been received to fund the costs, including salaries, of the catering projects, including the open door meal project, run by the charity. The transfer from the fund represents fixed assets purchased with the funding in the year.

Core costs fund Funding has been received from trusts and grant providers to fund core costs.

Covid-19 fund Funding received to cover costs incurred as a result of the ongoing pandemic, including CJRS support received.

Courtyard development fund Funding received for the ongoing capital project to extend the building. The transfer from the fund represents a reallocation of the costs to date for the extension.

Transfers between funds represent the release of restrictions on capital additions in the year.

12 Analysis of net assets between funds

	Fixed assets £	Net current assets £	Total funds £
As at 31 December 2021			
Restricted funds	-	459,409	459,409
Unrestricted funds:			
General		123,254	123,254
Designated	244,611	5,000	249,611
	<u>244,611</u>	<u>587,663</u>	<u>832,274</u>
	=====	=====	=====

Grassmarket Community Project

(A company limited by guarantee)

Notes to the financial statements (continued)

12 Analysis of net assets between funds (continued)

	Fixed assets £	Net current assets £	Total funds £
As at 31 December 2020 - Restated			
Restricted funds	-	167,310	167,310
Unrestricted funds:			
General		205,256	205,256
Designated	89,442	-	89,442
	<u>89,442</u>	<u>372,566</u>	<u>462,008</u>
	=====	=====	=====

13 Operating lease commitments

As at 31 December 2021 the charity had total commitments under non-cancellable operating leases, payable as follows:

	2021 Land and buildings £	2021 Other £	2020 Land and buildings £	2020 Other £
Within one year	22,217	9,116	23,106	6,335
Within two to five years	70,800	9,063	21,606	16,499
More than five years	195,000	-	-	-
	<u>288,017</u>	<u>18,179</u>	<u>44,712</u>	<u>22,834</u>
	=====	=====	=====	=====

14 Related party transactions

Trustees Rev Dr R E Frazer & J C Elliot are also Trustees of Edinburgh: Greyfriars Kirk (Church of Scotland). Grassmarket Community Project paid rent of £18,964 (2020: £21,606) to Edinburgh: Greyfriars Kirk (Church of Scotland) and recharged café sales of £380 (2020: £718). Grassmarket Community Project received £613 from Edinburgh: Greyfriars Kirk (Church of Scotland) for provision of payroll services (2020: £Nil). £88,661 of construction invoices were recharged by Edinburgh: Greyfriars Kirk (Church of Scotland) to Grassmarket Community Project for the construction of the Pavillion project. At the period end £1,000 (2020: £21,562) was due to Edinburgh: Greyfriars Kirk (Church of Scotland) and £235 was due from Edinburgh: Greyfriars Kirk (Church of Scotland).

Trustees Rev Dr R E Frazer & J C Elliot are also Trustees of Greyfriars Charteris Centre SCIO. Grassmarket Community Project received £502 (2020: £Nil) for provision of payroll services and £600 (2020: £Nil) from the provision of bookkeeping services from Greyfriars Charteris Centre SCIO. Grassmarket Community Project paid £300 (2020: £Nil) to Greyfriars Charteris Centre SCIO for office rental. At the year end £150 was due to Greyfriars Charteris Centre SCIO and £489 was due from Greyfriars Charteris Centre SCIO.

Trustees Rev Dr R E Frazer & D S Armstrong were also Trustees of Grassmarket Mission in the period. During the year a regular grant of £36,972 (2020: £42,166) was received from Grassmarket Mission. At the year-end there were no outstanding balances between these parties at either year end.

Trustee D S Armstrong was also a Director of Mhscot Workplace Wellbeing CIC in the period. During the year £1,200 of staff training was purchased from Mhscot Workplace Wellbeing CIC. At the year-end there were no outstanding balances between these parties at either year end.

Grassmarket Community Project

(A company limited by guarantee)

Notes to the financial statements (continued)

14 Related party transactions (continued)

A donation of £25,000 (2020: £20,000) was received from the Binks Trust, of which J C Elliot is a trustee

Donations totalling £416 (2020; £500) were received from two (2020; one) trustees.

15 Capital commitments

As at 31 December 2021 the charitable company had committed to £328,410 of capital expenditure.

16 Company Limited by Guarantee

The members have indicated that they will contribute £1 each in the event of the winding up of the company.

17 Ultimate controlling party

The charitable company is constituted by its Articles of Association and is controlled by its Board of Trustees.



Certificate Summary

ENVELOPE SUBJECT: **Signing of the Grassmarket Community Project financial statements**
DOCUMENT: **2021 Grassmarket Community Project Financial Statements.pdf**
DOCUMENT ORIGINATOR: **steven.smillie (steven.smillie@hlca.co.uk)**

CERTIFICATE STATUS: **Completed**
DELIVERED: **Jun 30, 2022 9:45 AM UTC**
DOCUMENT PAGES: **27** CERTIFICATE PAGES: **1** TOTAL ENVELOPE PAGES: **28**

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COMPLETED IN PLACE INITIALS: **0 / 0**
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Signatures

Timeline

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SECURITY LEVEL: **Secure Email (Authenticated)**
E-SIGNATURE ID: **7198acb2-4e3f-46d9-acc1-9ecf24197dfd**

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