

Company registration number: SC289114

Charity registration number: SC036894

Cairngorms Christian Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 March 2021

Michael Niven Evans
Independent Examiner



Cairngorms Christian Centre

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Cairngorms Christian Centre

Reference and Administrative Details

Trustees	David Francis Hull George McNeish Orr Doreen Mutasa Sandra Murray Rev Charles John Finnie
Charity Registration Number	SC036894
Company Registration Number	SC289114
Registered Office	The charity is incorporated in Scotland. Cairngorms Christian Centre The Brae Kincaig Inverness-Shire PA21 1QD
Independent Examiner	Michael Niven Evans Independent Examiner
Accountants	E F Accountants The Old Schoolhouse Rothiemurchus Aviemore Inverness-Shire PH22 1QH

Cairngorms Christian Centre

Trustees' Annual Report

Objectives and activities

As described in the Memorandum of Association of Cairngorms Christian Centre, the Company objectives are, in the first instance

-to provide an unconditional context in which groups/individuals can explore and grow in their understanding of the Christian faith and have the opportunity for spiritual renewal and refreshment'.

-to facilitate groups from schools achieve curriculum goals;

-to support all who wish to experience any aspect of all the outdoor possibilities in the surrounding area.

-to enable groups/individuals with particular vulnerabilities to find 'safe haven' and to enjoy, in some cases for the first time, a true holiday.

In furtherance of these objectives the Company will provide accommodation and other facilities to visitors at the Centre, which the Company leases from the Church of Scotland. The Directors will fundraise according to the conditions laid out within the Memorandum of Association to enable the Company to fulfil its objects responsibly.

Day to day running of the Centre is undertaken by Cairngorms Christian Trading Ltd, a Private Company Limited by Shares which has covenanted all its trading profit to the Cairngorms Christian Centre as described in item 6 of the Memorandum of Association of the Trading Company.

Achievements and performance

This year has again been dramatically influenced by the pandemic. As a consequence visitor numbers and revenues are reduced leading to a loss being made in the trading subsidiary of £18,643 (2020 - £18,431 before charitable donations) . The directors however believe that the trading subsidiary is still underlying profitable and will continue to be so after the world resumes normal activity following Covid 19 Pandemic. The loss is a consequence of the enforced closure of the centre for much of the trading year.

The objective to provide reasonably priced accommodation has been achieved by reviewing the situation annually and no increase was made for 2021. The policy is to make minimal rate increases, taking into consideration trading conditions and price changes for supplies and services.

During the year to 31st March 2021, income was reduced by 88% due to the pandemic. This has continued into the following year however we believe, particularly in light of current and forward bookings that we have largely maintained our client base while successfully generating new enquiries and firm new business, both of which we hope will continue in years to come.

Cairngorms Christian Centre

Trustees' Annual Report

The shutdown period was used to good effect by carrying out a deep clean and building maintenance and refreshing.

We always work at maintaining responsible cost control of the overheads at the Centre and continue to work at improving and upgrading the facilities.

The range of visitors despite being lower in number continued to include Church groups of different ages from across the Christian spectrum, groups under the umbrella of Crossreach or other organisations supporting people on the road to recovery, groups with young people with specific support needs eg. Tourettes syndrome, autism spectrum disorder, Orienteers, Hillwalkers, individuals, families.

We believe the Centre to be fully compliant and up to date with tests ensuring we are in line with fixed electrical and fire regulations. PAT testing of small electrical items is up to date.

We continue to work to satisfy all the regulatory concerns of Health & Safety, Fire Certification, all necessary safety and maintenance checks to ensure we fulfil requirements of common-sense 'best practise' in business. To that end we undertake annual major risk assessments along with regular 'on the job' assessments as necessary.

Regular very appreciative feedback has encouraged us that, we are achieving our goals of value, standards and service but we continue to seek to maintain these.

Review/updating of compliance with new GDPR regulations, which came into force in 2018, is also undertaken.

As reported in previous years, the refurbished garage continues to be used by Centre guests, church and prayer groups.

We continue to offer parking facilities free of charge for regular community events.

The Centre Directors value highly the input all staff members make to the smooth running of the unit and hold all staff in very high regard.

As much as the Directors are anxious to ensure a good level of continuity of management and directorship, they have been conscious of the need for succession planning. That process has been completed with a new Manager appointed subsequent to this year end.

Cairngorms Christian Centre

Trustees' Annual Report

Financial review

The Centre is extremely grateful for the small donations received from private individuals and members of visiting groups. The Directors extend their thanks to all these donors

The donations are used as an 'access fund' through which people with limited resources are made welcome to stay at the Centre at significantly reduced costs. Whilst the access fund funds a significant number of bednights the Centre also makes funds available to make up any differences .

Action has been taken to ensure potential beneficiaries are aware of the existence of the Fund.

In the period of these accounts a sum of £ Nil (2020 - £18,136) was agreed to be transferred from the Trading company.

The rental being paid to Church Of Scotland is in line with figures calculated by DM Hall, Chartered Surveyors, which organisation the Church of Scotland commissioned to undertake a survey. This follows a rental cost reduction, for which the Board is grateful, and has meant that prior to Covid 19 pandemic no fundraising activities had to be undertaken whilst also enabling the upgrade of the facility further - all without the need to seek other funds.

In accordance with the Company's Articles of Association, the Directors did not receive any fees or remuneration nor did they receive any expenses during the year.

The income sources for, Cairngorms Christian Trading Ltd. are accommodation revenue and donations and meet all the running costs. At the end of its financial year, the Company Cairngorms Christian Trading Ltd. make trading residues available to the Centre Company.

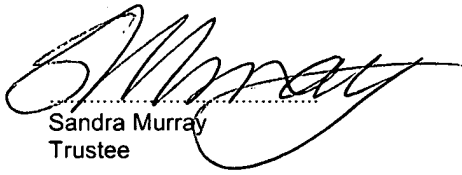
Plans for future

In addition to the ongoing maintenance and replacement priorities, continue progressive replacement of windows, repair cement 'skirt' on exterior walls, paint window woodwork inside and out, refurbish sitting/dining areas, all when vacant periods permit. Along with a refresh of the website and undertake any additional marketing deemed appropriate,

Cairngorms Christian Centre

Trustees' Annual Report

The annual report was approved by the trustees of the charity on 28 December 2021 and signed on its behalf by:



Sandra Murray
Trustee

Cairngorms Christian Centre

Independent Examiner's Report to the trustees of Cairngorms Christian Centre ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 March 2021.

Responsibilities and basis of report

As the charity's trustees of Cairngorms Christian Centre (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act'), the charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of Cairngorms Christian Centre are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 44(1) (c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement


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

1. accounting records were not kept in respect of Cairngorms Christian Centre as required by section 386 of the 2006 Act, section 44(1)(A) of the 2005 Act and Regulation and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records or with the accounting requirements of regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Cairngorms Christian Centre

**Independent Examiner's Report to the trustees of Cairngorms Christian Centre
("the Company")**



.....
Michael Niven Evans CA.BA
Independent Examiner
The Institute Of Chartered Accountants Of Scotland
The Old Schoolhouse
Rothiemurchus
PH22 1QH

28 December 2021

Cairngorms Christian Centre

Statement of Financial Activities for the Year Ended 30 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Expenditure on:			
Charitable activities	4	(300)	(300)
Total expenditure		(300)	(300)
Net expenditure		(300)	(300)
Net movement in funds		(300)	(300)
Reconciliation of funds			
Total funds brought forward		94,786	94,786
Total funds carried forward	12	94,486	94,486
	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies	3	18,431	18,431
Total income		18,431	18,431
Expenditure on:			
Charitable activities	4	(300)	(300)
Total expenditure		(300)	(300)
Net income		18,131	18,131
Net movement in funds		18,131	18,131
Reconciliation of funds			
Total funds brought forward		76,656	76,656
Total funds carried forward	12	94,787	94,787

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 12.

The notes on pages 10 to 16 form an integral part of these financial statements.

Cairngorms Christian Centre
(Registration number: SC289114)
Balance Sheet as at 30 March 2021

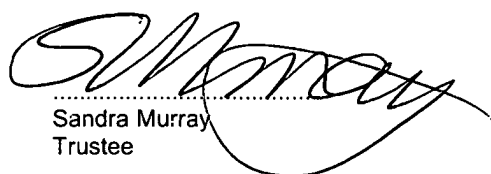
	Note	2021 £	2020 £
Current assets			
Debtors	9	28,872	28,872
Cash at bank and in hand	10	<u>66,714</u>	<u>66,714</u>
		95,586	95,586
Creditors: Amounts falling due within one year	11	<u>(1,100)</u>	<u>(799)</u>
Net assets		<u>94,486</u>	<u>94,787</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>94,486</u>	<u>94,787</u>
Total funds	12	<u>94,486</u>	<u>94,787</u>

For the financial year ending 30 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 28 December 2021 and signed on their behalf by:


 Sandra Murray
 Trustee

The notes on pages 10 to 16 form an integral part of these financial statements.

Cairngorms Christian Centre

Notes to the Financial Statements for the Year Ended 30 March 2021

1 Charity status

The charity is limited by guarantee, incorporated in Scotland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Cairngorms Christian Centre
The Brae
Kincraig
Inverness-Shire
PA21 1QD

These financial statements were authorised for issue by the trustees on 28 December 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and The Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities and Trustees Investment (Scotland) Act 2005.

Basis of preparation

Cairngorms Christian Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Cairngorms Christian Centre

Notes to the Financial Statements for the Year Ended 30 March 2021

Exemption from preparing group accounts

The charity has taken advantage of the exemption in section 398 of the Companies Act 2006 from the requirement to prepare consolidated financial statements, on the grounds that it is a small sized group. The financial statements contain information about Cairngorms Christian Centre as an individual company and do not contain consolidated financial information as the parent of a group.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cairngorms Christian Centre

Notes to the Financial Statements for the Year Ended 30 March 2021

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Total for period ended 30 March 2021	-	-
Total for period ended 30 March 2020	<u>18,431</u>	<u>18,431</u>

Cairngorms Christian Centre

Notes to the Financial Statements for the Year Ended 30 March 2021

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	5	300	300
Total for period ended 30 March 2020		<u>300</u>	<u>300</u>

**Total
expenditure
£**

In addition to the expenditure analysed above, there are also governance costs of £300 (2020 - £300) which relate directly to charitable activities. See note 5 for further details.

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	300	300
Total for period ended 30 March 2021	<u>300</u>	<u>300</u>
Total for period ended 30 March 2020	<u>300</u>	<u>300</u>

Cairngorms Christian Centre

Notes to the Financial Statements for the Year Ended 30 March 2021

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>300</u>	<u>300</u>

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Debtors

	2021 £	2020 £
Other debtors	<u>28,872</u>	<u>28,872</u>

10 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>66,714</u>	<u>66,714</u>

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	-	(1)
Accruals	<u>800</u>	<u>800</u>
	<u>800</u>	<u>799</u>

12 Funds

Cairngorms Christian Centre

Notes to the Financial Statements for the Year Ended 30 March 2021

		Balance at 31 March 2020 £	Resources expended £	Balance at 30 March 2021 £
Unrestricted funds				
General		<u>94,786</u>	<u>(300)</u>	<u>94,486</u>
	Balance at 6 April 2019 £	Incoming resources £	Resources expended £	Balance at 30 March 2020 £
Unrestricted funds				
General	76,656	18,431	(300)	94,787

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 March 2021 £
Current assets	95,586	95,586
Current liabilities	<u>(800)</u>	<u>(800)</u>
Total net assets	<u>94,786</u>	<u>94,786</u>
	Unrestricted funds General £	Total funds at 30 March 2020 £
Current assets	95,586	95,586
Current liabilities	<u>(799)</u>	<u>(799)</u>
Total net assets	<u>94,787</u>	<u>94,787</u>

14 Analysis of net funds

	At 6 April 2019 £	Financing cash flows £	At 30 March 2020 £
Cash at bank and in hand	<u>56,772</u>	<u>(56,772)</u>	-
Net debt	<u>56,772</u>	<u>(56,772)</u>	-

Cairngorms Christian Centre

Notes to the Financial Statements for the Year Ended 30 March 2021

	At 31 March 2020 £	Financing cash flows £	At 30 March 2021 £
Cash at bank and in hand	<u>66,714</u>	<u>(66,714)</u>	<u>-</u>
Net debt	<u>66,714</u>	<u>(66,714)</u>	<u>-</u>