

Charity registration number SC000028 (Scotland)

KIRKLISTON COMMUNITY CENTRE ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

KIRKLISTON COMMUNITY CENTRE ASSOCIATION

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KIRKLISTON COMMUNITY CENTRE ASSOCIATION

CHAIRPERSON'S REPORT

FOR THE YEAR ENDED 30 APRIL 2025

Our Committee is dedicated to improving conditions within the Centre and this year and we believe we have achieved this.

We had set ourselves two major projects for 2025, one we have achieved and the other is set to be completed by CEC in 2026:

1. Roof Above the Foyer Area

The work on our roof commenced on the 4th February and was completed on the 20th March. A new cuppola was installed on the 15th May. The repair of the foyer ceiling was completed on the 2nd July.

2. Windows

Sadly, because of the extra costs to our roof repairs, the windows in the Coral Room were not replaced. CEC, however, has agreed to have these replaced in 2026 at no cost to the Management Committee.

Completed and Ongoing Refurbishment by CEC

- We are pleased to confirm that our new outside tap was finally installed on 19th December 2024
- In February 2025 the CEC have converted the lighting in the Coral Room, Gym Hall and Family Room to LED
- CEC have agreed to replace three new windows in the Coral Room 2026

Completed and Ongoing Refurbishment by the Management Committee

- The tiles on the Family Room ceiling were replaced, after the LED light installation was completed, in March 2025
- The casing of the Glendinning Clock was repainted and the mechanism was completely renewed in June 2025
- The clock hands require regilding and we hope this will be done in 2026
- The walls in the Foyer require painting so we plan to have this done in February 2026

At this time no more work on the inside of the building is planned. We would like it noted that a quotation and risk assessment will be sent to CEC prior to MC going ahead with any work.

Finance

We are pleased to confirm our accounts are fully up to date with our annual submissions to OSCR (Office of the Scottish Charities Regulator). We have recently changed to a SCIO, which is not quite fully completed as yet but will be by in early 2026. Our Treasurer will provide a full Financial Report at the AGM on 9th December 2025.

Our Groups

We are extremely pleased to confirm that our centre accommodates 28 groups. This amounts to approximately 340 weekly users. Our Management Committee is totally committed to helping all our Centre Groups and this year we have helped fund:

- Two Art Groups
- Kirky Samba
- Toddlers Group
- Community Centre Craft Group
- Monday Youth Club
- Wednesday Youth Club
- Indoor Bowlers

Nursery Building Update

We have asked CEC if we can use the rooms in the adjacent nursery building, which was recently vacated and it was agreed with [REDACTED] that we may use two rooms. These need to be cleared and we are waiting on CEC to provide skips at no cost to us.

A huge thank you to [REDACTED] and her team for their guidance and support over the last year. We would like to take this opportunity to thank [REDACTED] for her continued support in working closely with the Committee as her input has been invaluable. We would also like to thank [REDACTED] and the full Facilities Management Team for all their help.

KIRKLISTON COMMUNITY CENTRE ASSOCIATION

CHAIRPERSON'S REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

We would also like to thank all our users for their valued support.

Personally, I would like to thank our KCCA Trustee Members for their full 'hands on' support, in ensuring our Centre is well run and we continue to do our utmost to ensure our community members come first. Lastly, I would like to say a special thank you from all the committee to [REDACTED] for all the work he does on the association's finances, as we know the amount of work that goes into it.

[REDACTED]
Chairperson

Date: 1 December 2025

KIRKLISTON COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2025

The trustees present their annual report and financial statements for the year ended 30 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" (effective 1 January 2019).

Objectives and activities

To advance education and provide facilities for recreation where such provision is in the interest of Social Welfare and improving the condition of life of members in the community of Kirkliston. To work with the council in managing and maintaining a community centre.

Activities that take place in the centre:

- Activities and support groups for older people
- Adult classes
- Support and education to parents and carers
- Youth clubs and activities for young people and children

Achievements and performance

Significant activities and achievements against objectives

Queensferry Care Kirkliston Lunch Club

Queensferry Care have been operating the lunch club for older people out of the community centre since September 2023. There was one before Covid but this had stopped due to the pandemic, and it took until 2023 to get it up and running again. This was made possible initially through a small grant from a health and wellbeing fund which had a target of helping to tackle social isolation amongst older people. It continues due to other small grants and generous donations from the community. It operates twice per month on the 2nd and 4th Thursday with an average attendance of 20 people per session. Attendance has steadily risen over the two years and since April 2025 to date 281 lunches have been served. The support of the management committee and centre staff has been invaluable to the success of the club. The support from the centre committee, [REDACTED] and the team supporting and publicising the service, alongside the practical support given on the day with helping to set up, enables our small team to create a warm and welcoming environment for those who attend. The club provides volunteer opportunities for local people, and all current volunteers are from Kirkliston.

A big hit this year with those attending was when we moved from the foyer area into the coral room. This was when some maintenance was being carried out in the foyer and subsequently, we were allowed to stay and that is when we saw a rise in numbers. This was very much appreciated. Other highlights have been celebrating 90th birthdays, attendees bringing their grandchildren over the summer holidays, receiving cheques from Community Council and centre management committee which is great recognition of the work we are doing in the community to reduce loneliness and isolation.

The board and team at Queensferry Care are committed to explore all options to get more secure funding for the service going forward. To date whilst we have had success with small grants and very kind and generous donations, we need to get more sustainable and stable funding. This will also help with the one we operate in the community centre in Ratho Village.

Thanks again to the Lunch Club team, management committee, centre staff and the folk who come along for lunch, without whom it would not be the success it is. [REDACTED] Manager and [REDACTED] Lunch Club Coordinator.

KIRKLISTON COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

After School Club operated by Orchard Nursery

Our aim is to stay with yourselves on the current agreement for the after school club as this service has become extremely successful in providing after school care to many of the families in the village and we now have a waiting list for certain days so is a vital part of the community.

The centre and the committee has been absolutely wonderful in all aspects of the use of the centre over the years.

We would love to be able to access the outdoor area attached to the centre and whilst appreciate we can use the old nursery space, having the direct outdoor space was what we loved about the centre and would really appreciate having the use of that again in the future. It allows the children free flow play which the Care Inspectorate had loved when they came.

RCCG Solid Rock Parish

On behalf of RCCG Solid Rock Parish, thank you for the kind invitation to share a short report. We also want to express our deep appreciation to the entire Kirkliston Community Centre team for another year of support and partnership. The centre has been a welcoming home for our services and community activities, and we're genuinely grateful. Your staff make a huge difference every week. Scott brings such a bright spirit to the place, and Nicola's steady support and organisation are a real blessing.

Looking ahead to the coming year, our aim is simple: continue serving our congregation and the wider Kirkliston community in a way that brings people together, strengthens families, and offers practical and spiritual support. The Centre has played an important role in helping us do that, and we hope to keep building on that foundation.

Based on our use of the facilities so far, here are a few areas that would improve the worship environment and overall experience for us and others who use the space:

Painting of the Hall

A fresh coat of paint would lift the atmosphere and help keep the space looking clean, bright, and welcoming.

Roof Leak Repairs

We've noticed occasional leaking during heavy rain, which sometimes affects our setup and equipment. It would be helpful if this could be reviewed to prevent any long-term damage.

Other Suggestions

Heating and ventilation: Reliable heating during colder months would make the hall more comfortable for everyone.

Temporary Sunday signage: Allowing us to place a removable sign or poster board outside on Sundays would help local residents find us more easily.

For 2025, we're also planning to deepen our community outreach through social, youth, and family-focused programmes. These activities will not only support local families but also contribute to the Centre's shared mission of serving the community with care and purpose.

Thank you again for the opportunity to be part of this space and its growing impact. We value this partnership and look forward to all that the coming year will bring.

Warm regards,



Kirky Samba

We would like to thank the Community Centre Management for supporting our Samba Band with accommodation and providing us with a Tutor. Sadly this year our band has reduced in numbers due to ill health by a few of our members.

We are hoping to take on more members early next year and play in our local Gala 2026. Thank you to the Management committee for all your support.

KIRKLISTON COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Kirkliston Community Craft Group

Our Community Centre group, which is run by a member of the Management Committee, has grown in numbers. We are lucky enough to have very knowledgeable members who are extremely talented and are happy to share their knowledge with the rest of our group.

The group has been learning lots of new crafts and some of the finished pieces are now shared in a local shop. We would like to take this opportunity to thank the MC for their continued support.

Tuesday Art Group

Our Tuesday group is an informal art group with an average of ten regular members. Tutored by Jim Thomson. One of our group has so far had two solo exhibitions at Hopetoun House, which is a major achievement.

Huge thank you to the Management Committee for supporting our Summer outing this year, which was to Blackness, included painting and lunch at the Lobster Pot.

Our class consists of a whole range of different materials from oil painting, pastels, water colour and acrylics. We are learning, and experimenting, all the time. We love meeting up on a Tuesday and it is super way of socialising with different people. We also have time for a cuppa.

Indoor Bowlers

We would like to thank the Community Centre Management for supporting our Indoor Bowlers. This has been a godsend for us as elderly members of the community as we all love our Wednesday afternoons. We not only play indoor bowls but we have the opportunity to sit and enjoy a cuppa and catch up with all our friends.

Cheesetown Ukulele Band

Similar to last year's report, the group has struggled to maintain numbers and attract new membership throughout the year. We have a core of 9 regular players, however, not everyone is available every week to join in, which has meant a large number of meetings being cancelled at short notice.

We continue to operate as an adult only group and on a PAYG basis and we have no immediate plans to change this model. The group very much appreciates the space available at the centre and the support of the management committee.

There were a couple of highlights last year. It was World Ukulele Day on Sunday 2nd February and, to celebrate, the band hosted a live stream from the centre, which drew a surprisingly big online audience. On 23rd March, 5 of our members arranged a showcase at Ferry Well's Mental Health and Wellbeing Weekend at Port Edgar Marina. The band played a selection of songs and spoke to many people throughout the afternoon. A worthwhile and fun event for everyone.

KIRKLISTON COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Thursday Art Class

This class promotes Health & Wellbeing along with strongly motivating Creativity and Learning.

During the past year, the group has been working on a number of diverse and ambitious projects:

- zines - looking at different folds and different kinds of zines e.g., fanzines etc
- cyanotypes - using photographs, drawings and alternative materials
- printmaking - looking at the main methods of printmaking
- landscape painting with oils - larger scale painting using selected artists for inspiration
- an ambitious collage project - using contemporary images to explore contemporary themes
- plant-based natural inks - making inks from plants, using a variety of colours
- to print a concertina fold book of leaves and maps
- working with different substrates and materials - black paper with gouache and oil pastels

We have also arranged a cake decorating session with one of the members and a gallery visit to Modern Art One and Two. We have increased our skills and knowledge in both traditional and contemporary art through demonstrations, presentations, exercises and projects.

The group has responded well to the introduction of new media and ideas in the different and complex projects. They are currently hoping to display their work in the Centre in the coming year.

Financial review

The Association has recorded a deficit of £37,912 for the year (2024: surplus of £32,993). Funds held in reserve on the balance sheet total £79,220 (2024: £117,132).

Reserves policy

The Association needs, for normal purposes, only enough reserves as is needed to cover six months expenditure. However, in the uncertain financial climate pertaining at present, greater calls may be made on the resources of the Association to help mitigate the real costs on the Local Authority of keeping the Centre open and it seems prudent to try to build up reserves against the all-too-real possibility of this happening.

Plans for future periods

To continue creating a welcoming and friendly atmosphere where members help and inspire each other to make ambitious and meaningful artwork.

Looking towards the new year, we would ideally like to move into one of the other rooms where we would have better storage and, most importantly, a sink. If this were possible, we could extend our natural inks project to include silkscreen and oil-based printmaking. A sink would also make painting, printmaking and keeping our brushes, etc, in better condition a great deal easier.

Later in the year, when the weather becomes fairer, we will be out collecting plants for drawing, recording and ink making, keeping the group physically and mentally active. Continuing different ways of creating cyanotypes over a longer period of time would allow a more in-depth understanding of how to obtain results.

This is a very active group who love to learn about new methods, materials and try them out themselves, keeping them abreast of modern methods and attitudes. We are hoping that we will be able to visit important exhibitions as they come along.

At the moment, we have put the possibility of designing a hanging piece or mural within the Community Centre on hold, however, if there was a more suitable art room available, then, with the consent of the committee, we could create a group work for the new room.

Structure, governance and management

The charity is an unincorporated Association with a written constitution. It was formed to benefit the community of Kirkliston by providing facilities for the residents of the area to develop their sense of citizenship or community development through the promotion of education, leisure pursuits and general health and wellbeing.

KIRKLISTON COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Recruitment and appointment of trustees

The management committee are elected at the Annual General Meeting consisting of a maximum of 12 individual members and 10 potential appointees representing the Community Council, schools, employees within the centre, social work and Churches.

The office bearers are also elected at the AGM.

Registered charity name Kirkliston Community Centre Association

Charity registration number SC000028

Principal office

The Trustees

Independent examiner

Thomson Cooper
3 Castle Court
Carnegie Campus
Dunfermline
KY11 8PB

Organisational structure

The management committee determines, in co-operation and discussion with the City of Edinburgh Employees, who uses the centre and how money is spent. The management committee has total control over its own funds.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these 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 estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

KIRKLISTON COMMUNITY CENTRE ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

The trustees are responsible for keeping sufficient accounting records that 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the trust deed. 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' report was approved by the Board of Trustees.



Trustee

1 December 2025

KIRKLISTON COMMUNITY CENTRE ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KIRKLISTON COMMUNITY CENTRE ASSOCIATION

I report on the financial statements of the charity for the year ended 30 April 2025, which are set out on pages 10 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In the course of 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Thomson Cooper

22 Stafford Street

Edinburgh

EH3 7BD

1 December 2025

KIRKLISTON COMMUNITY CENTRE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Charitable activities	2	31,097	59,909
Investments	3	258	-
Total income		31,355	59,909
Expenditure on:			
Charitable activities	4	69,267	26,916
Total expenditure		69,267	26,916
Net income/(expenditure) and movement in funds		(37,912)	32,993
Reconciliation of funds:			
Fund balances at 1 May 2024		117,132	84,139
Fund balances at 30 April 2025		79,220	117,132

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

KIRKLISTON COMMUNITY CENTRE ASSOCIATION

BALANCE SHEET

AS AT 30 APRIL 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		-		502
Current assets					
Cash at bank and in hand		80,060		118,263	
Creditors: amounts falling due within one year	11	(840)		(1,633)	
Net current assets			79,220		116,630
Total assets less current liabilities			79,220		117,132
The funds of the charity					
Unrestricted funds	12		79,220		117,132
			79,220		117,132

The financial statements were approved by the trustees on 1 December 2025

[Redacted Signature]

Trustee

Trustee

KIRKLISTON COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

Charity information

Kirkliston Community Centre Association is a public benefit entity and an unincorporated registered charity in Scotland. The address of the principal office is [REDACTED]

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

KIRKLISTON COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	18% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

KIRKLISTON COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Vending machine sales	1,862	1,710
Services provided under contract	28,275	57,239
Other income	960	960
	<u>31,097</u>	<u>59,909</u>

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	258	-
	<u>258</u>	<u>-</u>

4 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Consumables and equipment	3,508	5,368
Tutor fees	3,180	3,362
Vending machine costs	3,229	2,223
Donations to institutions	1,758	2,500
	<u>11,675</u>	<u>13,453</u>
Share of support and governance costs (see note 5)		
Support	56,755	12,668
Governance	837	795
	<u>69,267</u>	<u>26,916</u>
Analysis by fund		
Unrestricted funds	<u>69,267</u>	<u>26,916</u>

KIRKLISTON COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

5 Support costs allocated to activities

	Total 2025 £	Total 2024 £
Depreciation	502	906
Repairs and maintenance	50,598	2,328
Insurance	249	249
Subscriptions	414	485
Website and computing	316	816
Professional services	1,091	1,190
Hire of alternative venues	-	3,667
KCCA expenses	632	-
Youth club expenses	530	453
Premises running costs	2,423	2,574
Governance	837	795
	<u>57,592</u>	<u>13,463</u>

	2025 £	2024 £
Governance costs comprise:		
Independent examination fee	837	795
	<u>837</u>	<u>795</u>

6 Net movement in funds	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	837	795
Depreciation of owned tangible fixed assets	502	906
	<u></u>	<u></u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-
	<u></u>	<u></u>

KIRKLISTON COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

8 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

Equipment
£

Cost

At 1 May 2024

5,031

At 30 April 2025

5,031

Depreciation and impairment

At 1 May 2024

4,529

Depreciation charged in the year

502

At 30 April 2025

5,031

Carrying amount

At 30 April 2025

-

At 30 April 2024

502

11 Creditors: amounts falling due within one year

2025
£

2024
£

Other creditors

-

838

Accruals and deferred income

840

795

840

1,633

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 May 2024 £	Incoming resources £	Resources expended £	At 30 April 2025 £
General funds	117,132	31,355	(69,267)	79,220

KIRKLISTON COMMUNITY CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

12 Unrestricted funds

(Continued)

Previous year:	At 1 May 2023	Incoming resources	Resources expended	At 30 April 2024
	£	£	£	£
General funds	84,139	59,909	(26,916)	117,132

13 Analysis of net assets between funds

Unrestricted funds 2025
£

At 30 April 2025:

Current assets/(liabilities)	79,220
	79,220

Unrestricted funds 2024
£

At 30 April 2024:

Tangible assets	502
Current assets/(liabilities)	116,630
	117,132

14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).