

## **Independent Examiner's Report to the Trustees of Denny Community Support Group (SC001855)**

I report on the accounts for the year ended 31 March 2025 which are set out on pages one to six.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

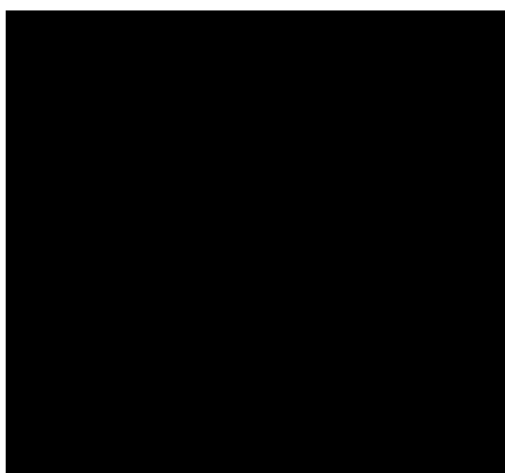
### **Independent examiner's statement**

In 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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



Date: 16 December 2025

**Receipts and payments accounts**  
**For the period 1 April 2024 to 31 March 2025**  
**Statement of receipts and payments**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>Receipts</b>				
Donations	15,695		15,695	1,619
Grants		67,886	67,886	56,701
Gross receipts from other charitable activities	-	-	-	-
	15,695	67,886	83,581	58,320
<b>Payments</b>				
Payments relating directly to charitable activities	13,456	40,767	54,223	51,386
Governance costs:				
Audit/independent exam	522	-	522	504
Preparation of annual accounts	-	-	-	-
Sub total	13,978	40,767	54,745	51,912
<b>Payments relating to asset and investment movements</b>				
Purchase of fixed assets	-		-	-
<b>Total payments</b>	13,978	40,767	54,745	51,912
<b>Net receipts/(payments)</b>	1,718	27,119	28,837	6,409
<b>Transfers to/(from) funds</b>	-	-	-	-
<b>Surplus/(deficit) for year</b>	1,718	27,119	28,837	6,409

## Statement of balances

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>Cash funds</b>				
Cash and bank balances at start of year	36,915	(4,973)	31,941	25,533
Surplus/(deficit) shown on receipts and payments account	1,718	27,119	28,837	6,409
Cash and bank balances at end of year	38,632	22,145	60,778	31,941

## Other assets

Description	Fund	Cost	Current value	Current value (last year)
4 x laptops for job club (disposed 2023)	Restricted	2,030	-	-
2 x Samsung tablets (bought Sept 2018)	Restricted	420	-	-
Fridge Freezer (bought January 2020)	Restricted	459	-	-
2 x cookers (bought March 2020)	Restricted	759	-	-
Office furniture (bought March 2020)	Restricted	680	-	-
Couch (bought March 2020)	Restricted	200	-	-
Office furniture (bought June 2020)	Restricted	415	249	332
2 x televisions	Restricted	552	331	442
<b>Total</b>		<b>5,515</b>	<b>580</b>	<b>1,180</b>

## Liabilities

Description	Fund	Amount due	Last year
Independent examination fee	Unrestricted	552	522

Signed by one or two trustees on behalf of all the trustees

Date of approval

4/12/25

4/12/25

## Notes to the accounts

1. Remuneration	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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Trustee remuneration - details	£

2. Expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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Trustee expenses - details	£

Transactions with trustees and connected persons	£
	nil

	Unsubscribed funds to support £	Restricted funds to support £	Total current period to support £	Total last period to support £
Salaries & National Insurance		22,541	22,541	15,777
SALE Proceeds		4,000	4,000	
Wash & Light		5,213	5,213	2,517
TV, Telephone & Internet		2,403	2,403	2,401
Stationery, Printing & Postage		1,475	1,475	1,133
Insurance		2,571	2,571	5,181
WVA dues		1,306	1,306	13,713
Flat rent				3,472
Repairs & Maintenance		8,149	8,149	3
Repairs		75	75	138
Food Pottery		8,172	8,172	2,778
Accommodation	1,010		1,010	1,010
Total	1,010	54,229	55,239	38,502



## Analysis of receipts and payments

## 1. Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations	15,695	-	15,695	1,619

## 2. Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Falkirk Council	-	13,154	13,154	33,388
NHS Charities Together	-	-	-	5,145
Impact Funding	-	-	-	4,071
ELLY Funding	-	-	-	3,977
Foundation Scotland	-	-	-	5,200
Impact SIALF Funding	-	12,688	12,688	4,071
Forth Environmental	-	-	-	850
National Lottery	-	42,044	42,044	-
<b>Total</b>	-	67,886	67,886	56,701

## 3. Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Wages & National Insurance	-	22,541	22,541	18,277
SIALF costs	-	4,995	4,995	-
Heat & Light	-	5,819	5,819	2,517
TV, Telephone & Internet	-	2,481	2,481	2,462
Stationery, Printing & Postage	-	1,479	1,479	1,133
Insurance	-	2,674	2,674	3,101
VIVA costs	-	1,195	1,195	13,031
ELLY costs	-	-	-	3,622
Repairs & Maintenance	-	8,749	8,749	27
Payroll	-	240	240	744
Food Poverty	-	4,050	4,050	6,494
Accounts Fee	522	-	522	504
<b>Total</b>	522	54,223	54,745	51,912

## Additional analysis

## 4. Breakdown of unrestricted funds

	General	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>			
Donations	15,695	15,695	1,619
Grants	-	-	850
<b>Total receipts</b>	15,695	15,695	2,469
<b>Payments</b>			
Payments relating directly to charitable activities	13,978	13,978	504
<b>Net receipts/(payments)</b>	1,718	1,718	1,965
<b>Transfer to/(from) funds</b>	(1,718)	(1,718)	(1,965)
<b>Surplus/(deficit) for year</b>	-	-	-

**Nature and purpose of funds**

The purpose of unrestricted and designated funds are:

- 1) General - Unrestricted income to be used for the charitable activities

At the year end, the balance on the general fund was transferred to the restricted fund to cover the costs incurred.

## Additional analysis

## 5. Breakdown of restricted funds

	Falkirk Council	National Lottery	Impact Funding	Total restricted fund	Total restricted fund last period
<b>Receipts</b>					
Grants	13,154	42,044	12,688	67,886	55,851
<b>Payments</b>					
Payments relating directly to charitable activities	13,154	14,925	12,688	40,767	51,408
Governance costs:					
Audit/independent examination	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-
<b>Sub total</b>	13,154	14,925	12,688	40,767	51,408
<b>Payments relating to asset and investment movements</b>					
Purchase of fixed assets	-	-	-	-	-
<b>Total payments</b>	13,154	14,925	12,688	40,767	51,408
<b>Net receipts/(payments)</b>	(0)	27,119	-	27,119	4,443
<b>Transfer to/(from) funds</b>	1,718	-	-	1,718	1,965
<b>Surplus/(deficit) for year</b>	1,718	27,119	-	28,838	6,409

## Nature and purpose of funds

The purpose of the restricted funds are:

1) Falkirk Council - Main grant for employment of project manager/CLD worker and core expenses

At the year end, the balance on the general fund was transferred to the restricted fund to cover the costs incurred.

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	04	2024	To	31	03	2025

Reference and administration details

Charity name	Denny Community Support Group
Other names charity is known by	Denny Community Flat
Registered charity number	SC001855
Charity's principal address	

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chairperson		
2		Secretary		
3		Treasurer		
4				
5				
6				
7			Appointed on 08.08.25	
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				



## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Committee members are nominated by groups within the community flat these are agreed at our Annual General Meeting on a yearly basis.

## Objectives and activities

Charitable purposes

To establish or secure a community flat and to maintain and manage or to co-operate with any other local authority in the maintenance and management of such a flat for activities promoted by Denny Community Support Group and it's constituent in furthermost of its objectives. To support and liaise with the organisations in the area. To promote community care, childcare for the elderly and youth development. To promote the training and continuing education of the community. To assist unemployed residents in the area by providing information on benefits, jobs and training with a view to improving their employment prospects.

Summary of the main activities in relation to these objects

Denny Community Support Group shall promote any charitable purpose of the benefit of the Denny Community, by associating the local statutory authorities, voluntary organisations and community in a common effort to advance education, further health, relieve poverty and provide facilities in the interest of social welfare for recreation and other leisure time activities with the objects of improving the conditions of life of the aforementioned community.

## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

We now work in partnership to bring the following services to the local community :

Denny and Dunipace YMCA  
Change Grow Live  
Falkirk Health & Social Care Partnership  
Forth Valley NHS Community Outreach Teams  
Forth Valley Recovery Community  
Forth Valley Migrant Support Network  
Cyrenians  
Criminal Justice

We have an open community food pantry that runs once a week

There are small groups running to tackle social isolation.

### Financial review

#### Brief statement of the charity's policy on reserves

nil

#### Details of any deficit

#### Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature	<div></div>	
Full name	<div></div>	
Position (e.g. Chair)	Chairperson	Secretary
Date	06.06.25	06.06.25