

# Comrie Community Centre

Scotland · Charity number SC003555

## Details

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|            |                                           |
|------------|-------------------------------------------|
| Status     | Active                                    |
| Legal form | Unincorporated association                |
| Registered | 1967-10-18                                |
| Register   | <a href="#">View on the OSCR register</a> |

## Contact

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**Address**  
The White Church  
Drummond Street  
Comrie  
PH6 2LJ

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of citizenship or community development', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

**What the charity does:** To provide facilities for the local community

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** To promote the benefit of the inhabitants of Comrie and its environs without distinction of sex or of political, religious or other opinions by associating the local and statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

## Geography

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- **Main operating location:** Perth And Kinross
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £86,997 | £87,105     | -      | 3         |
| 2024-03-31 | £82,502 | £93,117     | -      | 3         |
| 2023-03-31 | £82,024 | £94,096     | -      | 3         |
| 2022-03-31 | £43,519 | £67,709     | -      | 3         |
| 2021-03-31 | £35,537 | £64,727     | -      | 3         |

**Comrie Community Centre**

Scotland - Charity number SC003555

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# Accounts

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Comrie Community Centre

Charity No. **SC003555**

Trustees' Report and Unaudited Accounts

31 March 2025

**Comrie Community Centre**  
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**Comrie Community Centre  
Trustees Annual Report**

Comrie Community Centre

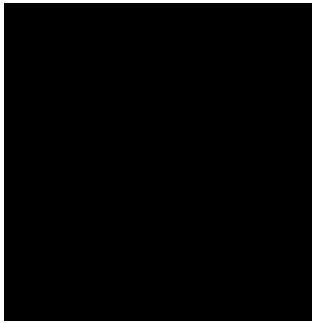
The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. SC003555**

**Trustees**

The following Trustees served during the year:



**Accountants**

Count (Scotland) Limited.  
The Old Byre  
Mill Hills Farm  
Crieff  
Perthshire  
PH7 3QW

**OBJECTIVES AND ACTIVITIES**

The aims of the Comrie Community Centre (CCC), as set out in its constitution, are to promote the benefit of the inhabitants of Comrie and its environs without distinction of sex or political, religious or other opinions by associating the local and statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

**ACHIEVEMENTS AND PERFORMANCE**

The CCC continues to have financial security. Reserves are good but ongoing fundraising is crucial as CCC receives no financial assistance from Perth and Kinross Council.

The Committee regularly review the hire tariffs in line with increases in the cost of gas, electricity and other expenses. The 'Condition of Use' sheet is still being issued to all users to clarify responsibilities whilst hiring the suites.

There are three Committee members who have completed the training which is required under the regulations relating to the holding of a Public Entertainments Licence and these were renewed in line with the requirements.

## **Comrie Community Centre Trustees Annual Report**

The centre continues to provide facilities for a wide range of regular community uses and generally the feedback reflects that the Centre is an essential community facility. In addition, the Centre has hosted a variety of functions including weddings and art and culture events, many of which are now regular features in the Centre annual diary. The CCC uses its Public Entertainments Licence at many of these functions, which are routinely staffed by Committee Members.

The Fundraising Committee continues to work tirelessly over the year staging many successful events.

We would like to mention with gratitude all those who have supported CCC over the year. This includes the regular one-off clients, those who have made donations, those who work for the Centre and last, but by no means least, the considerable voluntary effort of the Members of the Committee. All these people have helped in some way to ensure that the Comrie Community Centre continues to provide a high quality facility for both residents of and visitors to Comrie.

### **FINANCIAL REVIEW**

The CCC's overall financial position at the end of the reporting year is detailed in the attached set of accounts. Incoming resources decreased year on year as did the associated outgoing resources. This is in line with expectations given the current financial situation of the country which affects our customers.

Scottish Water continues to charge the Centre despite the fact that we are a Registered Charity and did not pay water rates to the Local Authority. We consider that we should be exempt but have been unable to get agreement from Scottish Water.

The Centre has an emergency fund for the future.

The Management Committee receives a financial report from the Treasurer at each monthly Management Committee meeting. All major and non-routine expenditure is approved by the Management Committee. All payments are made by cheque, which requires the signature of two of the office bearers mentioned above.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue that Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Management Committee does not plan to make any substantive amendments to the Aims set out in the Constitution. The long-term plan is to maintain the fabric and facilities of the Centre so that it continues to perform its invaluable community function within the village.

### **Statement of trustees' responsibilities in relation to the financial statements**

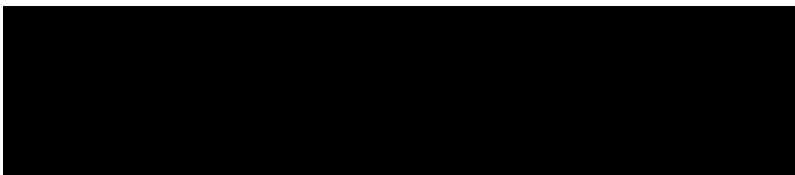
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Comrie Community Centre  
Trustees Annual Report**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the 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).

The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other Irregularities.

Signed on behalf of the charity's trustees



**Comrie Community Centre  
Independent Examiners Report**

**Independent Examiner's Report to the trustees of Comrie Community Centre**

I report on the financial statements of Comrie Community Centre for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

**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) Regulation 2006 (as amended). The charity trustees consider that an audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 report**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks 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 connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 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.

  
Count (Scotland) Limited.  
The Old Byre  
Mill Hills Farm  
Crieff  
Perthshire  
PH7 3QW  
31 March 2025

**Comrie Community Centre**  
**Statement of Financial Activities**  
**for the year ended 31 March 2025**

|                                                    | Notes | Unrestricted funds<br>2025<br>f | Restricted funds<br>2025<br>f | Total funds<br>2025<br>f | Total funds<br>2024<br>f |
|----------------------------------------------------|-------|---------------------------------|-------------------------------|--------------------------|--------------------------|
| <b>Income and endowments from:</b>                 |       |                                 |                               |                          |                          |
| Donations and legacies                             | 3     | 22,663                          |                               | 22,663                   | 11,964                   |
| Charitable activities                              | 4     | 34,965                          |                               | 34,965                   | 35,861                   |
| Other trading activities                           | 5     | 26,898                          |                               | 26,898                   | 34,432                   |
| Investments                                        | 6     | 2,221                           |                               | 2,221                    | 245                      |
| Other                                              | 7     | 250                             |                               | 250                      |                          |
| <b>Total</b>                                       |       | <b>86,997</b>                   |                               | <b>86,997</b>            | <b>82,502</b>            |
| <b>Expenditure on:</b>                             |       |                                 |                               |                          |                          |
| Raising funds                                      | 8     | 12,597                          |                               | 12,597                   | 18,119                   |
| Other                                              | 9     | 67,159                          | 7,349                         | 74,508                   | 74,998                   |
| <b>Total</b>                                       |       | <b>79,756</b>                   | <b>7,349</b>                  | <b>87,105</b>            | <b>93,117</b>            |
| Net gains on investments                           |       |                                 |                               |                          |                          |
| <b>Net expenditure</b>                             | 10    | 7,241                           | (7,349)                       | (108)                    | (10,615)                 |
| Transfers between funds                            |       |                                 |                               |                          |                          |
|                                                    |       | 7,572                           | (7,572)                       |                          |                          |
| <b>Net expenditure before other gains/(losses)</b> |       | <b>14,813</b>                   | <b>(14,921)</b>               | <b>(108)</b>             | <b>(10,615)</b>          |
| <b>Other gains and losses</b>                      |       |                                 |                               |                          |                          |
| <b>Net movement in funds</b>                       |       | <b>14,813</b>                   | <b>(14,921)</b>               | <b>(108)</b>             | <b>(10,615)</b>          |
| <b>Reconciliation of funds:</b>                    |       |                                 |                               |                          |                          |
| Total funds brought forward                        |       | 113,696                         | 206,065                       | 319,761                  | 330,376                  |
| <b>Total funds carried forward</b>                 |       | <b>128,509</b>                  | <b>191,144</b>                | <b>319,653</b>           | <b>319,761</b>           |

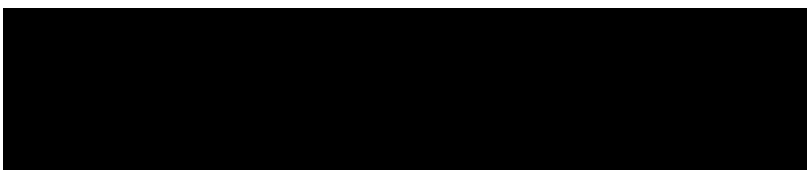
**Comrie Community Centre  
Balance Sheet**

at 31 March 2025

| Charity No. SC003555                                   | Notes | 2025             | 2024             |
|--------------------------------------------------------|-------|------------------|------------------|
|                                                        |       | £                | £                |
| <b>Fixed assets</b>                                    |       |                  |                  |
| Tangible assets                                        | 12    | <u>522,395</u>   | <u>541,666</u>   |
|                                                        |       | 522,395          | 541,666          |
| <b>Current assets</b>                                  |       |                  |                  |
| Stocks                                                 | 13    | 750              | 750              |
| Debtors                                                | 14    | 4,066            | 2,909            |
| Cash at bank and in hand                               |       | <u>106,336</u>   | <u>94,123</u>    |
|                                                        |       | 111,152          | 97,782           |
| <b>Creditors: Amount falling due within one year</b>   | 15    | <u>{313,894}</u> | <u>{319,687}</u> |
| <b>Net current liabilities</b>                         |       | {(202,742)}      | {(221,905)}      |
| <b>Total assets less current liabilities</b>           |       | <u>319,653</u>   | <u>319,761</u>   |
| <b>Net assets excluding pension asset or liability</b> |       | <u>319,653</u>   | <u>319,761</u>   |
| <b>Total net assets</b>                                |       | <u>319,653</u>   | <u>319,761</u>   |
| <b>The funds of the charity</b>                        |       |                  |                  |
| <b>Restricted funds</b>                                |       |                  |                  |
| Restricted income funds                                | 16    | <u>191,144</u>   | <u>206,065</u>   |
|                                                        |       | 191,144          | 206,065          |
| <b>Unrestricted funds</b>                              |       |                  |                  |
| General funds                                          |       | <u>128,509</u>   | <u>113,696</u>   |
|                                                        |       | 128,509          | 113,696          |
| <b>Total funds</b>                                     |       | <u>319,653</u>   | <u>319,761</u>   |

Approved by the trustees on 31 March 2025

And signed on their behalf by:



## Comrie Community Centre

### Notes to the Accounts

for the year ended 31 March 2025

#### 1 Accounting policies

##### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

##### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

##### Fund accounting

|                    |                                                                                                                                            |
|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| Unrestricted funds | These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.                        |
| Designated funds   | These are unrestricted funds earmarked by the trustees for particular purposes.                                                            |
| Revaluation funds  | These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values. |
| Restricted funds   | These are available for use subject to restrictions imposed by the donor or through terms of an appeal.                                    |

##### Income

|                                               |                                                                                                                                                                                                                                 |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Recognition of income                         | Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability. |
| Income with related expenditure               | Where income has related expenditure the income and related expenditure is reported gross in the SoFA.                                                                                                                          |
| Donations and legacies                        | Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.                                              |
| Tax reclaims on donations and gifts           | Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.                                                                                                                     |
| Donated services and facilities               | These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.                                                              |
| Volunteer help                                | The value of any volunteer help received is not included in the accounts.                                                                                                                                                       |
| Investment income                             | This is included in the accounts when receivable.                                                                                                                                                                               |
| Gains/(losses) on revaluation of fixed assets | This includes any gain or loss resulting from revaluing investments to market value at the end of the year.                                                                                                                     |
| Gains/(losses) on investment assets           | This includes any gain or loss on the sale of investments.                                                                                                                                                                      |

**Comrie Community Centre**  
**Notes to the Accounts**

**Expenditure**

|                                      |                                                                                                                                                                                                                                                                                 |
|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Recognition of expenditure           | Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.                                                                                                   |
| Expenditure on raising funds         | These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.                                                                                                                                                |
| Expenditure on charitable activities | These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.                                                                                         |
| Grants payable                       | All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.                                                                                                      |
| Governance costs                     | These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs. |
| Other expenditure                    | These are support costs not allocated to a particular activity.                                                                                                                                                                                                                 |

**Taxation**

The charity is exempt from tax on its charitable activities.

**Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Comrie Community Centre**  
**Notes to the Accounts**

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

**Comrie Community Centre**  
**Notes to the Accounts**

2 Statement of Financial Activities - prior year

|                                               | <b>Unrestricted<br/>funds<br/>2024</b> | <b>Restricted<br/>funds<br/>2024</b> | <b>Total funds<br/>2024</b> |
|-----------------------------------------------|----------------------------------------|--------------------------------------|-----------------------------|
|                                               | £                                      | £                                    | £                           |
| <b>Income and endowments from:</b>            |                                        |                                      |                             |
| Donations and legacies                        | 11,964                                 |                                      | 11,964                      |
| Charitable activities                         | 35,861                                 |                                      | 35,861                      |
| Other trading activities                      | <b>34,432</b>                          |                                      | 34,432                      |
| Investments                                   | 245                                    |                                      | 245                         |
| <b>Total</b>                                  | 82,502                                 |                                      | 82,502                      |
| <b>Expenditure on:</b>                        |                                        |                                      |                             |
| Raising funds                                 | 18,119                                 |                                      | 18,119                      |
| Other                                         | 74,998                                 |                                      | 74,998                      |
| <b>Total</b>                                  | 93,117                                 |                                      | 93,117                      |
| <b>Net income</b>                             | (10,615)                               |                                      | (10,615)                    |
| <b>Net income before other gains/(losses)</b> | (10,615)                               |                                      | (10,615)                    |
| <b>Other gains and losses:</b>                |                                        |                                      |                             |
| <b>Net movement in funds</b>                  | (10,615)                               |                                      | (10,615)                    |
| <b>Reconciliation of funds:</b>               |                                        |                                      |                             |
| Total funds brought forward                   | 124,311                                | 206,065                              | 330,376                     |
| <b>Total funds carried forward</b>            | 113,696                                | <b>206,065</b>                       | <b>319,761</b>              |

3 Income from donations and legacies

| <b>Unrestricted</b> | <b>Total<br/>2025</b> | <b>Total<br/>2024</b> |
|---------------------|-----------------------|-----------------------|
| £                   | £                     | £                     |
| 22,663              | 22,663                | 11,964                |
| 22,663              | <b>22,663</b>         | <b>11,964</b>         |

4 Income from charitable activities

| <b>Unrestricted</b> | <b>Total<br/>2025</b> | <b>Total<br/>2024</b> |
|---------------------|-----------------------|-----------------------|
| £                   | £                     | £                     |
| 34,965              | 34,965                | 35,861                |
| <b>34,965</b>       | <b>34,965</b>         | <b>35,861</b>         |

**Comrie Community Centre**  
**Notes to the Accounts**

**5 Income from other trading activities**

| <b>Unrestricted</b> | <b>Total</b>  | <b>Total</b>  |
|---------------------|---------------|---------------|
| £                   | 2025          | 2024          |
| £                   | £             | £             |
| 26,898              | 26,898        | 34,432        |
| <b>26,898</b>       | <b>26,898</b> | <b>34,432</b> |

**6 Income from investments**

| <b>Unrestricted</b> | <b>Total</b> | <b>Total</b> |
|---------------------|--------------|--------------|
| £                   | 2025         | 2024         |
| £                   | £            | £            |
| 2,221               | 2,221        | 245          |
| <b>2,221</b>        | <b>2,221</b> | <b>245</b>   |

**7 Other income**

| <b>Unrestricted</b> | <b>Total</b> | <b>Total</b> |
|---------------------|--------------|--------------|
| £                   | 2025         | 2024         |
| £                   | £            | £            |
| 250                 | 250          |              |
| <b>250</b>          | <b>250</b>   |              |

**8 Expenditure on raising funds**

| <b>Unrestricted</b>              | <b>Total</b>  | <b>Total</b>  |
|----------------------------------|---------------|---------------|
| £                                | 2025          | 2024          |
| £                                | £             | £             |
| <i>Fundraising trading costs</i> |               |               |
| 12,597                           | 12,597        | 18,119        |
| <b>12,597</b>                    | <b>12,597</b> | <b>18,119</b> |

**9 Other expenditure**

|                                                                                 | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total</b>  | <b>Total</b>  |
|---------------------------------------------------------------------------------|---------------------|-------------------|---------------|---------------|
|                                                                                 | £                   | £                 | 2025          | 2024          |
|                                                                                 | £                   | £                 | £             | £             |
| Employee costs                                                                  | 30,319              |                   | 30,319        | 26,829        |
| Premises costs                                                                  | 21,746              |                   | 21,746        | 26,031        |
| Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets | 11,922              | 7,349             | 19,271        | 19,720        |
| General administrative costs                                                    | 2,820               |                   | <b>2,820</b>  | 2,418         |
| Legal and professional costs                                                    | 352                 |                   | 352           |               |
|                                                                                 | <b>67,159</b>       | <b>7,349</b>      | <b>74,508</b> | <b>74,998</b> |

**Comrie Community Centre**  
**Notes to the Accounts**

**10 Net expenditure before transfers**

|                                    | 2025   | 2024   |
|------------------------------------|--------|--------|
| This is stated after charging:     | £      | £      |
| Depreciation of owned fixed assets | 19,271 | 19,720 |

**11 Staff costs**

|                    | 2025          | 2024          |
|--------------------|---------------|---------------|
| Salaries and wages | 29,194        | 25,945        |
| Pension costs      | 1,125         | 884           |
|                    | <u>30,319</u> | <u>26,829</u> |

No employee received emoluments in excess of £60,000.

**12 Tangible fixed assets**

|                                    | £              | £             | £              |
|------------------------------------|----------------|---------------|----------------|
| <b>Cost or revaluation</b>         |                |               |                |
| At 1 April 2024                    | 911,749        | 50,777        | 962,526        |
| At 31 March 2025                   | <u>911,749</u> | <u>50,777</u> | <u>962,526</u> |
| <b>Depreciation and impairment</b> |                |               |                |
| At 1 April 2024                    | 376,990        | 43,870        | 420,860        |
| Depreciation charge for the year   | 18,235         | 1,036         | 19,271         |
| At 31 March 2025                   | <u>395,225</u> | <u>44,906</u> | <u>440,131</u> |
| <b>Net book values</b>             |                |               |                |
| At 31 March 2025                   | 516,524        | 5,871         | 522,395        |
| At 31 March 2024                   | <u>534,759</u> | <u>6,907</u>  | <u>541,666</u> |

**13 Stocks**

|                | 2025       | 2024       |
|----------------|------------|------------|
|                | £          | £          |
| Finished goods | 750        | 750        |
|                | <u>750</u> | <u>750</u> |

**14 Debtors**

|                                | 2025         | 2024         |
|--------------------------------|--------------|--------------|
|                                | £            | £            |
| Trade debtors                  | 2,170        | 2,909        |
| Prepayments and accrued income | 1,896        |              |
|                                | <u>4,066</u> | <u>2,909</u> |

**15 Creditors:**

amounts falling due within one year

|                 | 2025           | 2024           |
|-----------------|----------------|----------------|
|                 | £              | £              |
| Other creditors | 1,766          | 1,748          |
| Accruals        | 1,064          | 960            |
| Deferred income | 311,064        | 316,979        |
|                 | <u>313,894</u> | <u>319,687</u> |

**Comrie Community Centre  
Notes to the Accounts**

**16 Movement in funds**

|                                 | At 1 April<br>2024 | Incoming<br>resources<br>(Including<br>other<br>gains/losses)<br>£ | Resources<br>expended<br>£ | Gross<br>transfers<br>£ | At 31<br>March<br>2025<br>£ |
|---------------------------------|--------------------|--------------------------------------------------------------------|----------------------------|-------------------------|-----------------------------|
| <b>Restricted funds:</b>        |                    |                                                                    |                            |                         |                             |
| <b>Restricted Income funds:</b> |                    |                                                                    |                            |                         |                             |
|                                 | 206,065            |                                                                    | (7,349)                    | (7,572)                 | 191,144                     |
| <i>Total</i>                    | <u>206,065</u>     |                                                                    | <u>(7,349)</u>             | <u>(7,572)</u>          | <u>191,144</u>              |
| <b>Unrestricted funds:</b>      |                    |                                                                    |                            |                         |                             |
| <b>General funds</b>            | 113,696            | 86,997                                                             | (79,756)                   | 7,572                   | 128,509                     |
| <b>Total funds</b>              | <u>319,761</u>     | <u>86,997</u>                                                      | <u>(87,105)</u>            |                         | <u>319,653</u>              |

**17 Analysis of net assets between funds**

|                    | Unrestricted<br>funds<br>£ | Total<br>£     |
|--------------------|----------------------------|----------------|
| Fixed assets       | 522,395                    | 522,395        |
| Net current assets | (202,742)                  | (202,742)      |
|                    | <u>319,653</u>             | <u>319,653</u> |

**18 Reconciliation of net debt**

|                           | At 1 April<br>2024<br>£ | Cash flows<br>£ | At 31<br>March<br>2025<br>£ |
|---------------------------|-------------------------|-----------------|-----------------------------|
| Cash and cash equivalents | 94,123                  | 12,213          | 106,336                     |
|                           | <u>94,123</u>           | <u>12,213</u>   | <u>106,336</u>              |
| Net debt                  | 94,123                  | 12,213          | 106,336                     |

**19 Commitments**

***Operating lease commitments***

Annual commitments under non-cancellable operating leases are as follows:

***Pension commitments***

|                                                        | 2025<br>£    | 2024<br>£  |
|--------------------------------------------------------|--------------|------------|
| The pension cost charge to the charity<br>amounted to: | <u>1,125</u> | <u>884</u> |

**Comrie Community Centre**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2025**

|                                                                       | Unrestrict<br>ed funds | Restricted<br>funds | Total funds   | Total funds   |
|-----------------------------------------------------------------------|------------------------|---------------------|---------------|---------------|
|                                                                       | 2025                   | 2025                | 2025          | 2024          |
|                                                                       | £                      | £                   | £             | £             |
| <b>Income and endowments from:</b>                                    |                        |                     |               |               |
| Donations and legacies                                                | 22,663                 |                     | 22,663        | 11,964        |
|                                                                       | <u>22,663</u>          |                     | <u>22,663</u> | <u>11,964</u> |
| Charitable activities                                                 | 34,965                 |                     | 34,965        | 35,861        |
|                                                                       | <u>34,965</u>          |                     | <u>34,965</u> | <u>35,861</u> |
| Other trading activities                                              | 26,898                 |                     | <b>26,898</b> | 34,432        |
|                                                                       | <u>26,898</u>          |                     | <u>26,898</u> | <u>34,432</u> |
| Investments                                                           | 2,221                  |                     | 2,221         | 245           |
|                                                                       | <u>2,221</u>           |                     | <u>2,221</u>  | <u>245</u>    |
| Other                                                                 | 250                    |                     | 250           |               |
|                                                                       | <u>250</u>             |                     | <u>250</u>    |               |
| <b>Total income and endowments</b>                                    | <b>86,997</b>          |                     | <b>86,997</b> | <b>82,502</b> |
| <b>Expenditure on:</b>                                                |                        |                     |               |               |
| Costs of other trading activities                                     | 12,597                 |                     | 12,597        | 18,119        |
|                                                                       | <u>12,597</u>          |                     | <u>12,597</u> | <u>18,119</u> |
| <b>Total of expenditure on raising funds</b>                          | <b>12,597</b>          |                     | <b>12,597</b> | <b>18,119</b> |
| Employee costs                                                        |                        |                     |               |               |
| Salaries/wages                                                        | 29,194                 |                     | 29,194        | 25,945        |
| Pension costs                                                         | 1,125                  |                     | 1,125         | <b>884</b>    |
|                                                                       | <u>30,319</u>          |                     | <u>30,319</u> | <u>26,829</u> |
| Premises costs                                                        |                        |                     |               |               |
| Rates                                                                 | 1,724                  |                     | 1,724         | 1,902         |
| Light, heat and power                                                 | 8,972                  |                     | 8,972         | 8,385         |
| Premises insurances                                                   | 1,844                  |                     | 1,844         | 3,486         |
| Premises repairs and maintenance                                      | 9,206                  |                     | 9,206         | 12,258        |
|                                                                       | <u>21,746</u>          |                     | <u>21,746</u> | <u>26,031</u> |
| General administrative costs, including depreciation and amortisation |                        |                     |               |               |
| Depreciation of land and buildings                                    | 11,922                 | 6,313               | 18,235        | 18,235        |

**Comrie Community Centre**  
**Detailed Statement of Financial Activities**

|                                                    |         |          |         |          |
|----------------------------------------------------|---------|----------|---------|----------|
| Depreciation of                                    |         | 1,036    | 1,036   | 1,485    |
| Bank charges                                       | 129     |          | 129     | 43       |
| Stationery and printing                            | 458     |          | 458     | 412      |
| Subscriptions                                      | 636     |          | 636     | 435      |
| Telephone, fax and broadband                       | 1,597   |          | 1,597   | 1,528    |
|                                                    | 14,742  | 7,349    | 22,091  | 22,138   |
| Legal and professional costs                       |         |          |         |          |
| Accountancy and bookkeeping                        | 352     |          | 352     |          |
|                                                    | 352     |          | 352     |          |
| <b>Total of expenditure of other costs</b>         | 67,159  | 7,349    | 74,508  | 74,998   |
| <b>Total expenditure</b>                           | 79,756  | 7,349    | 87,105  | 93,117   |
| Net gains on investments                           |         |          |         |          |
|                                                    | 7,241   | (7,349)  | (108)   | (10,615) |
| <b>Net expenditure</b>                             | 7,241   | (7,349)  | (108)   | (10,615) |
| Transfers between funds                            | 7,572   | (7,572)  |         |          |
| <b>Net expenditure before other gains/(losses)</b> | 14,813  | (14,921) | (108)   | (10,615) |
| Other Gains                                        |         |          |         |          |
| <b>Net movement in funds</b>                       | 14,813  | (14,921) | (108)   | (10,615) |
| <b>Reconciliation of funds:</b>                    |         |          |         |          |
| Total funds brought forward                        | 113,696 | 206,065  | 319,761 | 330,376  |
| <b>Total funds carried forward</b>                 | 128,509 | 191,144  | 319,653 | 319,761  |