

Prestonfield & District Neighbourhood Workers Project

Scottish Charity No. SC007869

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

PRESTONFIELD & DISTRICT NEIGHBOURHOOD WORKERS PROJECT

Report of the Trustees

For the year ended 31 March 2025

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

Reference and Administrative Details

Charity number: SC007869

Registered Office:



Accountants

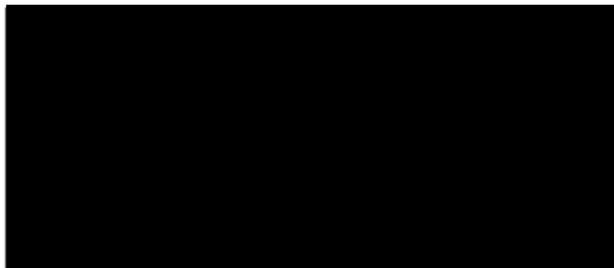
Helen Lowe Ltd, 17-21 East Mayfield, Edinburgh, EH9 1SE

Bankers:

Bank of Scotland

Trustees:

The trustees serving during the year and since the year-end were as follows:



PRESTONFIELD & DISTRICT NEIGHBOURHOOD WORKERS PROJECT

Report of the Trustees

For the year ended 31 March 2025

The Trustees present their annual report and financial statements of the charity for the year to 31 March 2025. The financial statements comply with 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 Statement of Recommended Practice.

Objectives and Activities

The object of the charity is to promote the benefit of the community of South Edinburgh and more particularly of the elderly in the Prestonfield area of the city through the provision and operation of facilities required for the purpose of social welfare, leisure, recreation and education so that the condition of life for the said community are improved.

Achievements and Performance

Prestonfield Neighbourhood project is a community-based charity has continued to provide a plethora of services to older people in the South of Edinburgh. The Charity aims to provide a safe, supportive and stimulating environment for older adults with our focus remaining on promoting independence, reducing social isolation and enhancing the wellbeing of our members.

Key achievements

During the year the Centre remained open 5 days per week, providing services to an average of 50 people each week resulting in over 2500 visits over the year. Activities included:

Social Activities- Our drop in community Catch up café, opens each Monday providing a safe and warm place to come along have a hot drink and have some company. During the winter months providing a warm space, offering free hot drinks and soup.

The "happy Feet" footcare service has continued operate 3 days per week and is open city wide, the service has remained very popular and much needed service for older people.

Our popular programmes of activities include music therapy, gentle exercises, reminiscing sessions and weather permitting time in the Centre Garden. Our members also enjoyed a day trip on the Ratho barges, hosted a themed day "under the sea" with fish and chips for lunch and live entertainment, 12 weeks of mindfulness sessions, Advice sessions on income maximisation and scams, and the very popular Christmas party with entertainment from live band [REDACTED]

The Project Partnered with the local primary school and nursery to deliver intergenerational activities that foster social connections.

We were supported in some of the activities above by City of Edinburgh Council, Age Scotland, Lcil, Camerontoll Shopping Centre, William Mann foundation, Friends of Prestonfield and individual donations some we were able to claim 25% on donations from HMRC gift aid.

PRESTONFIELD & DISTRICT NEIGHBOURHOOD WORKERS PROJECT

Report of the Trustees

For the year ended 31 March 2025

Objectives and Activities (continued)

Impact

Feedback collected through our yearly survey, user group, 6 monthly reviews reported High satisfaction levels, highlighting feelings of improved wellbeing and reduced isolation. Families and carers expressed gratitude for respite and trusted relationships with staff.

Staff and Volunteer development

The trustees are pleased to report that Staff performance throughout 2024-2025 has been consistently strong and aligned with the Projects values of care, respect and community. Despite ongoing challenges in the health and social Care sector and rising operational costs, the staff team continued to deliver a high standard of service to all our members. With a supportive Management group, and dedicated staff we will continue to strive to "make a difference" for our older people in the community.

Financial Review

The financial statements follow on pages 7 to 14. These statements are prepared in terms of the Statement of Recommended Practice (effective 1st January 2015) – Accounting and Reporting by Charities.

Total income for the year was £170,675 (2024 £171,433) and total expenditure for the year was £242,953 (2024 £216,529) resulting in a deficit of £72,278 (2024 £45,096).

Total funds held by Prestonfield and District Neighbourhood Workers Project at 31 March 2025 were £322,500 (2024 £394,778), of which £500 (2024 £0) were held for specific purposes.

Reserves policy

The charity had free reserves of £322,000 at 31 March 2025. The trustee's aim is to build up reserves to a level, which is sufficient to:

- cover unanticipated cost increases or income deficiencies
- provide a basis for future capital investment

PRESTONFIELD & DISTRICT NEIGHBOURHOOD WORKERS PROJECT

Report of the Trustees

For the year ended 31 March 2025

Reference and Administrative Details

The information relating to Prestonfield & District Neighbourhood Workers Project is contained on page 1. The trustees who served during the accounting period and to the date of this report are listed.

Structure Governance and Management

Governing Document

Prestonfield and District Neighbourhood Workers Project is constituted as a member's association with charitable status, managed by a voluntary committee it is recognised as a charity in Scotland under reference SC007869.

Trustee recruitment and appointment

The charity is managed by a voluntary Board of Trustees, elected annually from the wider membership. The Board comprises eight members, all of whom are resident or active in the Prestonfield community. The Board is the ultimate decision-making body of the charity. Trustees who serve for more than three years have to have specific approval at the AGM.

Trustee induction and training

New trustees are briefed on their legal obligations under charity law, the content of the Constitution, the committee and decision-making processes and the recent financial performance of the charity.

Organisation

The Board of Trustees administers the charity and meets regularly throughout the year.

Risk Management

The trustees are satisfied that the major risks to which the charity is exposed have been reviewed and procedures have been established to manage these risks.

Statement of Trustees responsibilities

Charity law 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 charitable organisation and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue business.

PRESTONFIELD & DISTRICT NEIGHBOURHOOD WORKERS PROJECT

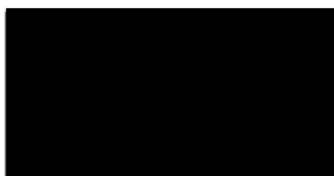
Report of the Trustees

For the year ended 31 March 2025

Statement of Trustees responsibilities

The trustees are responsible for keeping proper accounting records which 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 and the Charities Accounts (Scotland) Regulations 2006. 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.

By Order of the Board



Date 26-11-2025

PRESTONFIELD & DISTRICT NEIGHBOURHOOD WORKERS PROJECT
Independent Examiner's Report to the trustees
For the year ended 31 March 2025

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 7 to 14.

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. The charity trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the 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 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts 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 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 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.



Helen Lowe Ltd
Chartered Accountants
17-21 East Mayfield
Edinburgh
EH9 1SE

Date 1 December 2025

Prestonfield & District Neighbourhood Workers Project

**Statement of Financial Activities
(Incorporating Income and Expenditure Account)
For the year ended 31 March 2025**

	Notes	Unrestricted General Funds	Restricted Funds	Total 2025	Total 2024
INCOME FROM:					
Donations	3	2,362	-	2,362	11,112
Grants Receivable	4	1,000	-	1,000	1,417
Activities for generating funds	5	45,491	-	45,491	31,588
Charitable activities	6	73	120,732	120,805	124,979
Investment Income	7	917	-	917	2,337
Other Income	8	100	-	100	-
Total		49,943	120,732	170,675	171,433
EXPENDITURE ON:					
Charitable activities	9	-	242,953	242,953	216,529
Total		-	242,953	242,953	216,529
NET DEFICIT		49,943	- 122,221	- 72,278	- 45,096
Transfer between funds		- 122,721	122,721	-	-
Total funds brought forward	14	394,778	-	394,778	439,874
Total funds carried forward		322,000	500	322,500	394,778

Prestonfield & District Neighbourhood Workers Project

Balance Sheet

As at 31 March 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	11	162,595	186,293
Current Assets			
Amounts receivable			362
Cash at bank and in hand		164,490	213,808
		<u>164,490</u>	<u>214,170</u>
Creditors			
Amounts falling due within one year	12	<u>4,585</u>	<u>5,685</u>
Net current assets		<u>159,905</u>	<u>208,485</u>
Total Assets less Current Liabilities		<u>322,500</u>	<u>394,778</u>
Capital and Reserves			
Unrestricted General Fund	14	<u>322,500</u>	<u>394,778</u>
Total Funds		<u>322,500</u>	<u>394,778</u>

Signed on behalf of the Trustees



Chairperson

26.11.2025

Date

Prestonfield & District Neighbourhood Workers Project
Notes to the Financial Statements
For the year ended 31 March 2025

1. Accounting Policies

a) Basis of Accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities, Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SoRP FRS102) (effective 1 January 2015) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Prestonfield & District Neighbourhood Workers Project meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Fund Accounting

Unrestricted Funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted Funds include a revaluation reserve representing reinstatement of fixed assets at market value.

Restricted Funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c) Income

Income is attributable to one charitable activity which is to provide care to elderly people. All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds. The charity's income consists of Revenue grants and donations.

d) Expenditure

All expenditure is included on the accruals basis and has been directly attributed to one of the financial categories of resources expended in the Income and Expenditure Account and Statement of Financial Activities. The expenditure also includes irrecoverable VAT.

e) Tangible Fixed Assets and Depreciation

Fixed Assets are written off over the expected life of the asset.

Depreciation is being charged as follows:

Property - 4% straight line

Fixtures and Equipment - 25% reducing balance

f) Creditors and Provisions

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 discounts due.

g) Taxation

No provision for tax is necessary as the Association has charitable status and does not trade. The charity suffers input VAT on some of its expenditure which it does not recover.

Prestonfield & District Neighbourhood Workers Project
Notes to the Financial Statements
For the year ended 31 March 2025

2. Income

The charity's income consists of grants, donations, income from fundraising activities and contributions from the clients who use the services provided.

3. Donations	2025	2024
	£	£
<u>General Fund</u>		
Donations received	2,042	10,852
Friendship appeal	320	260
	<u>2,362</u>	<u>11,112</u>
4. Grants receivable		
<u>General Fund</u>		
W M Mann Foundation	1,000	-
Corrie in for the Winter	-	500
Adapt and Thrive	-	917
	<u>1,000</u>	<u>1,417</u>
5. Activities for generating funds		
<u>General Fund</u>		
Footcare	14,440	13,899
Day service	30,481	17,689
Café	570	-
	<u>45,491</u>	<u>31,588</u>
6. Charitable activities		
<u>General Fund</u>		
Clients shopping	73	331
	<u>73</u>	<u>331</u>
<u>Restricted Fund</u>		
CEC Social Work	116,695	116,884
Spot Purchases	3,537	7,764
Heat and Eat	500	-
	<u>120,732</u>	<u>124,648</u>
7. Investment Income		
<u>General Fund</u>		
Bank interest	917	2,337

Prestonfield & District Neighbourhood Workers Project
Notes to the Financial Statements
For the year ended 31 March 2025

	2025	2024
	£	£
8. Other Income		
<u>General Fund</u>		
Room rental income	100	-
	<u>100</u>	<u>-</u>
9. Charitable activities		
<u>Costs directly attributable to activities</u>		
Staff salaries	155,155	145,188
Staff costs	90	59
Staff training	982	200
Transport and travel	16,079	10,558
Registration	1,711	1,729
Day care supplies	13,230	5,747
Footcare	346	81
Project events	309	110
Equipment	765	1,201
Adapt and Thrive	-	1,491
Entertainment	60	-
<u>Support costs</u>		
Water rates	2,122	-
Insurance	5,787	5,242
Heat and Light	9,100	6,854
Property maintenance	5,008	3,300
Cleaning and provisions	733	929
Telephone	1,825	3,193
Photocopying, postage & Stationery	1,748	458
Subscriptions	436	636
Advertising	240	-
Equipment	766	-
Other Premises costs	37	202
Other admin expenses	1,060	3,587
Accountancy	1,666	1,757
Depreciation	23,698	24,007
Total general fund costs	<u>242,953</u>	<u>216,529</u>

Prestonfield & District Neighbourhood Workers Project
Notes to the Financial Statements
For the year ended 31 March 2025

	2025	2024
	£	£
10. Staff costs		
Salaries	139,788	139,981
Employers National Insurance	14,455	4,224
Pension contributions	912	983
	<u>155,155</u>	<u>145,188</u>
Allocated as follows:		
Cost of direct activities - General Fund	<u>155,155</u>	<u>145,188</u>
The average weekly number of employees during the year was:		
Administration	8	8

No payments were made to charity trustees during this year or the previous year.

11. Tangible Fixed Assets

	<u>Land & Buildings</u>	<u>Fixtures & Equipment</u>	<u>Total</u>
	£	£	£
<u>COST</u>			
At 1 April 2024	569,270	66,570	635,840
Additions	-	-	-
At 31 March 2025	<u>569,270</u>	<u>66,570</u>	<u>635,840</u>
<u>DEPRECIATION</u>	4% SL	25% RB	
At 1 April 2024	386,687	62,861	449,548
Charge for year	22,771	927	23,698
At 31 March 2025	<u>409,458</u>	<u>63,788</u>	<u>473,246</u>
<u>NBV</u>			
At 1 April 2024	182,583	3,709	186,292
At 31 March 2025	159,812	2,782	162,594

	2025	2024
	£	£
12. Creditors		
Sundry creditors	846	-
Accruals	1,385	1,757
PAYE	2,354	126
Clients money	-	2,739
	<u>4,585</u>	<u>4,622</u>

Prestonfield & District Neighbourhood Workers Project
Notes to the Financial Statements
For the year ended 31 March 2025

13. Statement of financial activities for the period to 31st March 2024

The Statement of Financial Activities for the year to 31 March 2024 on page 7 distinguishes between the different funds. The comparative breakdown for the previous year is as follows:

		Unrestricted		Total
		General Funds	Restricted Funds	2023
INCOME FROM:				
Donations	3	11,112	-	11,112
Grants Receivable	4	1,417	-	1,417
Activities for generating funds	5	31,588	-	31,588
Charitable activities	6	331	124,648	124,979
Investment Income	7	2,337	-	2,337
Other Income	8	-	-	-
Total		46,785	124,648	171,433
EXPENDITURE ON:				
Charitable activities	9	-	216,529	216,529
Total		-	216,529	216,529
NET INCOME		46,785	- 91,881	- 45,096
Transfer between funds		- 91,881	91,881	-
Total funds brought forward	14	439,874	-	439,874
Total funds carried forward		394,778	-	394,778

Prestonfield & District Neighbourhood Workers Project
Notes to the Financial Statements
For the year ended 31 March 2025

14. Statement of Funds

	At 31-Mar-24	Incoming Resources	Resources Expended	Transfers	At 31-Mar-25
	£	£	£		£
General Fund	394,778	49,943	-	- 122,721	322,000
<u>Restricted Fund</u>	-	-	-		
CEC Social Work	-	116,695	- 239,416	122,721	-
Spot Purchases	-	3,537	- 3,537		-
Heat and Eat		500			500
	-	120,732	- 242,953	122,721	500
Total	438,816	170,675	- 242,953	-	322,500

The General fund represents income from fundraising activities and donations which are used for the running of the centre and for the benefit of clients.

The Restricted Access Fund represents grants and funds received specifically for caring for and providing facilities for clients.

15. Analysis of Net Assets between funds

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
General Fund	162,595	159,905	322,500
Restricted Fund		-	-
Total	162,595	159,905	322,500

16. Related parties

No trustees received any remuneration or reimbursement of expenses during the year.

