

Independent Examiners Report to the Trustees of Douglas Community Centre Trust

Reg. Charity no: SC027258

I report on the accounts of the charity for the year ended 31st March 2025, which are set out on pages A1 to A6

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) (d) 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 examiners 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.

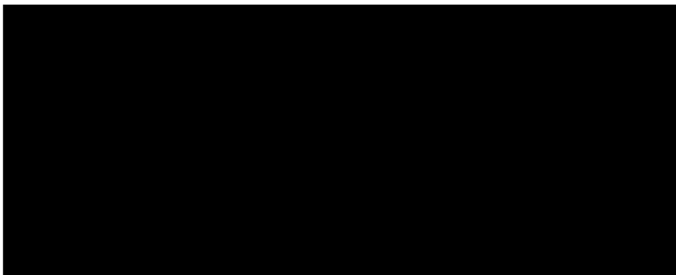
Independent examiners statement

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:
 - a) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



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Approved by the Trustees and signed on their behalf

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NOTE 1

Nature and Purpose of Funds

			Current Year 2024/2025		Net Surplus/-Deficit for year	Accumulated Fund as at 31/03/25
Accumulated Fund as at 31/3/24			Income	Expenditure		
6838.26	Centre Funds	Centre Funds	571.29	1,362.39	-791.10	6,047.16
3570.85	LMG Café Income	Centre Funds	8,827.37	6,206.94	2,620.43	6,191.28
736.36	Snooker	Centre Funds Clubs	3.20	0.00	3.20	739.56
726.04	LMG Events	Centre Funds Clubs	4,174.00	3,028.28	1,145.72	1,871.76
533.11	Santa's Grotto	Centre Funds Clubs	0.00	278.15	-278.15	254.96
200	Arts Garden Fund	Centre Funds Clubs	2.99	114.81	-111.82	88.18
644.55	Mens Group	Centre Projects/Clubs	0.00	0.00	0.00	644.55
185.33	Womens Group	Centre Projects/Clubs	833.16	544.99	288.17	473.50
258.93	Walking Group	Centre Projects/Clubs	0.00	0.00	0.00	258.93
0	Café Initiative	Centre Projects/Clubs	0.00	0.00	0.00	0.00
632.44	Under 10's	Centre Projects/Clubs	447.92	312.61	135.31	767.75
34.79	Tai Chi (changed to Yoga)	Centre Projects/Clubs	1,310.93	850.00	460.93	495.72
790.6	Twirlers	Centre Projects/Clubs	855.10	952.50	-97.40	693.20
657.47	Bowlers	Centre Projects/Clubs	959.49	1,041.00	-81.51	575.96
220.17	Art	Centre Projects/Clubs	0.00	2.99	-2.99	217.18
2881.2	Bingo	Centre Projects/Clubs	2,546.80	1,110.92	1,435.88	4,317.08
1422.52	50+	Centre Projects/Clubs	884.78	1,842.03	-957.25	465.27
2662.95	Drama	Centre Projects/Clubs	376.90	200.00	176.90	2,839.85
111	Mosaic	Centre Projects/Clubs	0.00	0.00	0.00	111.00
781.1	Timex Group	Centre Projects/Clubs	164.54	108.31	56.23	837.33
1920.93	Digital Photography	Centre Projects/Clubs	1,233.13	1,798.92	-565.79	1,355.14
573.42	Parent and Toddler	Centre Projects/Clubs	1,503.91	1,177.75	326.16	899.58
147.66	Family Holiday LMG	Centre Projects/Clubs	0.00	0.00	0.00	147.66
150	Live and Kicking Income	Centre Projects/Clubs	0.00	0.00	0.00	150.00
224.16	NEW - Womens Group (transferred to Wk	Centre Projects/Clubs	271.70	495.86	-224.16	0.00
388	Douglas Café	Centre Projects/Clubs - Grant	8,965.50	8,796.00	169.50	557.50
862.11	DP Under 10's Partnership 19/20	Centre Projects/Clubs - Grant	0.00	0.00	0.00	862.11
24992.24	Live and Kicking	Centre Projects/Clubs - Grant	119.64	9,524.62	-9,404.98	15,587.26
223.85	DP Partnership Food	Centre Projects/Clubs - Grant	0.00	0.00	0.00	223.85
14.12	Community Regeneration fund	Centre Projects/Clubs - Grant	0.00	0.00	0.00	14.12
0	DP Partnership Food	Centre Projects/Clubs - Grant	0.00	0.00	0.00	0.00
352.56	21/22 Dundee Partership Food	Centre Projects/Clubs - Grant	0.00	0.00	0.00	352.56
1493.5	LMG Festive Trips	Centre Projects/Clubs - Grant	66.40	0.00	66.40	1,559.90
260.8	Dads's and Lad / Womens	Centre Projects/Clubs - Grant	0.00	0.00	0.00	260.80
614.35	21/22 Under 10's Partnership	Centre Projects/Clubs - Grant	0.00	0.00	0.00	614.35
2.3	Summer of Play	Centre Projects/Clubs - Grant	0.00	2.30	-2.30	0.00
869.09	Coffee Machine / Juice	Coffee Machine	818.61	346.91	471.70	1,340.79
2983.59	Kitchen	Kitchen	1,990.15	884.51	1,105.64	4,089.23
0	Under 10's Partenship 22-23	Centre Projects/Clubs - Grant	0.00	0.00	0.00	0.00
22	Help for Kids	Centre Projects/Clubs - Grant	0.00	0.00	0.00	22.00
0	NHS Monies (Alan Gunn)	Centre Projects/Clubs - Grant	0.00	0.00	0.00	0.00
0	Food Larder	Centre Projects/Clubs - Grant	0.00	0.00	0.00	0.00
0	Festive Fund 22	Centre Projects/Clubs - Grant	0.00	0.00	0.00	0.00
0.32	Warm Spaces Grant	Centre Projects/Clubs - Grant	0.00	0.00	0.00	0.32
	Christmas Trip 2022	Centre Projects/Clubs - Grant	0.00	0.00	0.00	0.00
8978.36	Under 10's Partnership 23-24	Centre Projects/Clubs - Grant	0.00	7,730.01	-7,730.01	1,248.35
1037.2	Help for Kids	Centre Projects/Clubs - Grant	0.00	775.35	-775.35	261.85
11.48	Breakfast with SANTA	Centre Projects/Clubs - Grant	0.00	0.00	0.00	11.48
106.52	Evening Meal Provisions	Centre Projects/Clubs - Grant	0.00	0.00	0.00	106.52
28879	Lounge Refurbishment	Centre Projects/Clubs - Grant	455.38	29,334.38	-28,879.00	0.00
	Baby Group	Centre Projects/Clubs	39.40	39.40	0.00	0.00
	Yoga	Centre Projects/Clubs	617.80	617.80	0.00	0.00
	Under 10's Partnership 24-25	Centre Projects/Clubs - Grant	16,457.91	13,959.40	2,498.51	2,498.51
	Partnership Monies Meeting Room	Centre Projects/Clubs - Grant	3,002.00	4,358.40	-1,356.40	-1,356.40
	Under 10's Fundraing	Centre Projects/Clubs	2,609.08	2,466.40	142.68	142.68
98995.23			60,109.08	100,263.93	-40,154.85	58,840.38

The above funds have been raised by the individual groups by means of subscriptions, with the purpose of allowing these groups to purchase materials, consumables and tuition when required, for the benefit of all members of each group
All of the above funds except Grant balances are unrestricted.

NOTE 2**Grants**

Grants made to Douglas Community Centre during the course of this financial year

Grants

Under 10's Partnership 24/25	Income	Expenditure
GRANT	16,256.00	
Expenditure		13,959.40
	16,256.00	13,959.40

Partnership monies Meeting Room	Income	Expenditure
	3,002.00	
		4,358.40
	3,002.00	4,358.40

Open Award - Yoga (other sources of income)	Income	Expenditure
	600.00	
		850.00
	600.00	850.00

Open Award - Digital Photogrpahy (other sources of income)	Income	Expenditure
	600.00	
		1,798.92
	600.00	1,798.92

All grants have been utilised in the purpose for which they were intended.

NOTE 3 Remuneration of Charity Trustees

In keeping with the centre's Constitution, no Trustee or persons connected to a Trustee, was paid any remuneration or expense amounts

NOTE 4 - BANK RECONCILIATION

	£
Balance in accounts at 31/03/24	98995.23
	<u>98995.23</u>
Balance from Statement at 31/03/25	58840.38
	<u>58840.38</u>

NOTE 5 - CASH FLOW STATEMENT

£

Opening Balance as at 01/04/24		
Petty Cash	98,995.23	98,995.23
Closing Bank Balance as at 31/03/25	58,840.38	
Debit Card Transaction		58,840.38
Net difference in cash		<u><u>-40,154.85</u></u>

Reconciliation of operations to net cash difference

£

	<u>Income</u>		
	Kitchen	1,990.15	
	Centre Funds	9,398.66	
	Centre Funds Clubs	4,180.19	
	Centre Projects/Clubs - Grant	29,066.83	
	Centre Projects/Clubs	14,654.64	
	Coffee Machine	818.61	
		<u>60,109.08</u>	
Less	<u>Expenditure</u>		
	Kitchen	884.51	
	Centre Funds	7,569.33	
	Centre Funds Clubs	3,421.24	
	Centre Projects/Clubs - Grant	74,480.46	
	Centre Projects/Clubs	13,561.48	
	Coffee Machine	346.91	
		<u>100,263.93</u>	
Net difference in cash			<u><u>-40,154.85</u></u>

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