

**Charleston Neighbourhood Centre**  
**Scottish Charity SC027626**

**Receipts and payments account for the year ended 31 March 2025**

	Note	Unrestricted	Restricted	Total Funds 2025 £
<b>Receipts</b>				
Grants & Donations		26,147	8,399	34,545
<b>Total Receipts</b>		<b>26,147</b>	<b>8,399</b>	<b>34,545</b>
<b>Payments</b>				
Charitable Activities	3	18,504	14,814	33,317
<b>Total Payments</b>		<b>18,504</b>	<b>14,814</b>	<b>33,317</b>
<b>Excess of receipts/(payments) over (payments/receipts in the year</b>		<b>7,643 -</b>	<b>6,415</b>	<b>1,228</b>

## Scottish Charity SC027626

### Statement of Balances as at 31 March 2025

	Unrestricted	Restricted	Total Funds 2025 £
<b>Cash at Bank and in hand</b>			
Bank and Deposit balances brought forward	6,758	7,595	14,351
<b>Movement in year</b>			
Excess of receipts over payments for the year	7,643 -	6,415	1,228
Bank and Deposit balances carried forward	3 <b>14,401</b>	<b>1,180</b>	<b>15,579</b>

<b>Represented By:</b>	<b>Bank</b>	15,379.38
	<b>Petty Cash</b>	200.00
		<b>15,579</b>

The financial statements were approved by the Trustees on

Signed for and on behalf of the Board of Trustees.

**Charleston Neighbourhood Centre**  
**Scottish Charity SC027626**

## **Notes to the financial statements**

### **1 Accounting policies**

#### **Basis of accounting**

These financial statements have been prepared on the receipts and payments basis in accordance with the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### **2 Nature and purpose of Funds**

Unrestricted funds can be used in furtherance of any of the charitable objects at the discretion of the trustees. A single unrestricted fund is maintained for the day to day operations of the charity.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

### **3 Trustees Remuneration and expenses**

No remuneration was paid to trustees during the year and no expenses were reimbursed to them. There were no related party transactions.

### **4 Funds held**

	<b>BBF 1/4/24</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>
<b>Restricted</b>				
Laughter Club Wages	19.15	-	19.15	
Laughter Club	25.06	19.15	114.00	
Food for Thought	3,241.32	6,736.76	9,584.91	
DPT FFT Grant Fruit & Veg	84.39	1,642.34	1,715.43	
DPT FFT Grant Shed	0.22			
Covid Recovery Grant	625.37	0.31	857.98	
NHS Grant	0.31		0.31	
Dundee Partnership Cheeky	0.46			
Laughter Club Trusthouse gr -	7.03		19.15	
PT Xmas Money D/P grant	75.48	-	2.63	
Winter grant	- 306.96			
DVVA Winter Clothes Grant:	3,000.00		2,500.00	
	<b>6,758</b>	<b>8,399</b>	<b>14,814</b>	<b>-</b>
<b>Unrestricted</b>				
Centre Funds	1,196.94	590	822	
Coffee Bar	12.37			
Arts & Crafts	691.73	264.63	328.50	
CLD Womans Group	36.61	206.00	117.65	
Child Art Group	37.20	374.70	212.50	

Team Building	-	21.85		
Events		795.75	951.53	1,096.60
LMG Advancers		54.76	373.00	112.08
Yoga		114.72	5.00	114.72
Dance Fit		32.00		32.00
Zumba		1,265.28	1,336.41	825.00
Dundee Bairns Lunches	-	31.50		
Petty Cash		126.00	11.38	-
Line Dancing		324.80	1,566.00	1,120.00
DP Child Art & FFT Grant		40.03		
DP Advancers & Womans gr		224.76	1.37	194.26
Lotto Grant		1,672.43	3.42	1,670.58
Playgroup Fund		581.20	393.57	345.27
Festive Grant	-	57.31	57.31	
DP Winter Grant 23/24		313.00	2.63	
Tea Coffe Grant		132.51		119.57
Soup Grant		53.89		135.51
DP Kids Trips	-		1,853.00	1,853.94
DP Laughter Club Snacks	-		1,229.81	1,170.81
DP Festive Fund	-		1,749.53	1,678.37
Col Grant 2025 TV licence	-		350.00	349.87
Laughter club wages - wm tl	-		2,000.00	1,040.85
Lotto Grant 2025	-		8,332.00	1,162.30
DP Laughter Club Wages	-		1,273.00	1,259.64
COL Grant - Soup 25	-		349.00	108.37
DP Gas/Electric grant 25	-		1,000.00	1,000.00
DP Womens Group Grant 25	-		664.00	653.78
DP Advancers Group grant 2	-		500.00	250.00
Asda Advancers & Womans	-		710.00	729.29
		<b>6,398</b>	<b>25,557</b>	<b>17,681</b>
		<b>14,352</b>	<b>34,545</b>	<b>33,317</b>

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**Total Funds**  
**2024**  
£

35,797

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**35,797**

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34,414

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**34,414**

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**1,383**

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**2024**

£

12,968

1,383

**14,351**

14,150.63

200.00

**14,351**

-

-

BCF  
31/3/25

	-
-	69.79
	393.17
	11.30
	0.22
-	232.30
	-
	0.46
-	26.18
	72.85
-	306.96
	500.00
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	343

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964

12.37  
627.86  
124.96  
199.40

-	21.85	
	650.68	
	315.68	-
	5.00	
	-	
	1,776.69	
-	31.50	
	137.38	
	770.80	
	40.03	
	31.87	
	5.27	
	629.50	
	-	
	315.63	
	12.94	
-	81.62	
-	0.94	
	59.00	
	71.16	
	0.13	
	959.15	
	7,169.70	
	13.36	
	240.63	
	-	
	10.22	
	250.00	
-	19.29	
	<b>14,274</b>	
	<b>15,581</b>	



15<sup>th</sup> July, 2024

**Independent Examiner's Report to the Trustees of Charleston Community Centre  
Scottish Charitable Incorporated Organisation SC027626**

I am reporting on the accounts of the charity for the year ending 31st March 2024, which are included in the accompanying pages.

**Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for preparing the accounts following the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees believe that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. My responsibility is to examine the accounts as required by section 44(1)(c) of the Act and to report on any specific issues I find.

**Basis of Independent Examiner's Statement**

My examination follows Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. This involves reviewing the charity's accounting records and comparing them with the presented accounts. It also involves considering any unusual items or disclosures and seeking explanations from the trustees. These procedures are not as comprehensive as an audit, so I do not give an audit opinion on the accounts.

**Independent Examiner's Statement**

During my examination, no issues came to my attention that would lead me to believe that:

- The requirements to keep accounting records according to Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations have not been met.
- The accounts do not align with the accounting records or fail to comply with Regulation 9 of the 2006 Accounts Regulations.

Also, there were no matters that I believe need to be highlighted to ensure a proper understanding of the accounts.

