



REPORT of the TRUSTEES and FINANCIAL STATEMENTS

For the year ended 31 March 2025

CT:

WHITLAWBURN COMMUNITY RESOURCE CENTRE

For the year ended 31 March 2025

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WHITLAWBURN COMMUNITY RESOURCE CENTRE

REPORT of the TRUSTEES

For the year ended 31 March 2025

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The Trustees have adopted the provision of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

OBJECTIVES and ACTIVITIES

Whitlawburn Resource Centre works closely with the local community, is community based and led by a voluntary management committee.

The centre delivers a "hub" of services with a clear aim to reduce the impact of poverty. The Hub includes a Food Co-operative, providing access to low-cost foodstuffs. A warm space to help people reduce heating costs maximising household income while addressing loneliness and isolation. The Hub also has a Digital Drop-in, increasing digital availability providing supported IT access, assisting with form filling, job searching, and other online services. The Drop-in also provides energy advice to help people struggling with high energy costs. The Hub offers community support maximising income for people through our Christmas Toy project, school uniform support and sports camps. Funding has been secured previously allowing us to offer support with food and energy vouchers. The Hub works with CAB to deliver an outreach benefit/debt advice service and other partners including Remploy, NHS and Richmond Fellowship. Alongside the Hub the centre facilitates different community groups and services.

The Resource Centre is based in Whitlawburn, Cambuslang and is the 63rd most deprived neighbourhood in Scotland, placing it in the top 5% most deprived neighbourhoods in Scotland. Our weekly attendance figures are 358 people.

ACHIEVEMENT and PERFORMANCE

Working alongside West Whitlawburn Housing Co-operative, the Resource Centre worked hard over the year which allowed us to put a range of support in place to help our users over the year.

This included:

- Delivered a twice weekly food co-operative, with forty people attending each week.
- 30 duvets and bed sets issued to support people through the energy crisis.
- Delivered two online cooking classes, with 32 people attending.
- 69 children received toy/gift parcels at Christmas.
- 151 children and their families attended Christmas party.
- 164 funded places allocated to local children at our holiday sports camps.
- 93 client visits to the Digital Drop-in.
- 74 families received school uniform support.
- 142 attended community events throughout the year.
- 284 client visits for energy advice.
- 75 energy vouchers issued.
- 109 Heat the Person items were issued.
- 293 client contacts through CAB outreach, with £319,121 client financial gains
- 40 attended MP surgery.
- 30 attended Christmas movie night.
- 60 attended Christmas lunch.
- 48 adults and 92 children attended Easter and Summer craft sessions.

User group numbers have been increasing over the year and partnerships within the centre include Citizens Advice, South Lanarkshire Council, Regen FX, Universal Connections, Fareshare, UTD Sports, AMP Energy and Duke of Edinburgh Awards.

WHITLAWBURN COMMUNITY RESOURCE CENTRE

REPORT of the TRUSTEES (continued)

For the year ended 31 March 2025

Our Community Development Committee consists of:

Andy Duffin	Secretary
Cheryl Burnett	Chairperson
Anne Anderson	Treasurer
Susan Anderson	
Pam English	
Helen Anderson	
Chris English	
Simone Cowan	

Staff Structure

The resource centre has a small staff team with one full time post (Centre Manager) and five part time staff. These positions are:

Community Development Co-ordinator – 21 hours
Centre Manager – 35 hours
Development worker – 31 hours
Development Worker/IT Support Worker – 16 hours
Community Engagement Worker – 16 hours
Receptionists – 24 hours
Cleaner – 16 hours

FINANCIAL REVIEW

Financial

The Centre is continuing to ensure that all appropriate sources of funding are accessed and the future of the Centre and the project within it are secured. Work is continuing to extend the funding of the existing projects and to provide for additional services required by the community. The Board is well aware, with most funding packages being of a short term nature, of the importance of continuing to bolster the reserves of the Centre to cover downturns in funding.

The financial statements for the year ending 31 March 2025 have been prepared on a going concern basis. The Charity reported a surplus for the year of £26,820 (2024: £10,377 deficit) and had net assets of £201,577 at 31 March 2025 (2024: £174,757). Included within debtors are amounts due from West Whitlawburn Housing Co-operative Limited totalling £nil (2024: £nil), who have confirmed they will continue to support Whitlawburn Community Resource Centre for the foreseeable future.

The Board is aware that the continued operation of the facility is dependent on the receipt of adequate grant funding and they are currently negotiating with various bodies to secure this funding.

Legal and Administrative Arrangements

The legal and administrative information is set out under the heading 'Reference and Administrative Details' later in this report. The financial statements comply with current legal requires, the Memorandum and Articles of Association and the Statement of Recommended Practice (SORP) "Accounting by Charities".

Reserves Policy

The intention of the Board is to maintain reserves equal to three months' expenses. At present, the level of unrestricted reserves is above this target however the Board are mindful of the current future uncertainty in relation to the ongoing lockdown and therefore the reserves will continue to be built up and utilised on future objectives. Unrestricted reserves at the year-end amounted to £97,125 (2024: £75,277).

Funds

Unrestricted funds comprise donations and other incoming resources received or generated for charitable purposes. They are available for use at the discretion of the Board in furtherance of the charity's general charitable objectives. Restricted funds comprise fund that can only be used for particular restricted purposes as specified by the donor. A description of restricted funds is provided in note 15.

WHITLAWBURN COMMUNITY RESOURCE CENTRE

REPORT of the TRUSTEES (continued)

For the year ended 31 March 2025

KEY RISKS

Budgetary Process

Each year the Board approved the annual budget. Key risk areas are identified. Performance is monitored and relevant action taken throughout the year through regular reporting to the Board of variances from the budget, updated forecasts for the year together with information on the key risk areas. Approval procedures are in place in respect of major areas of risk such as the approval of new expenditure and treasury management.

Quality and Integrity of Personnel

The integrity and competence of personnel are ensured through high recruitment standards and subsequent training courses. High quality personnel are seen as an essential part of the control environment and the ethical standards expected are communicated through the Board to the staff.

Employee Involvement and Health and Safety

The Centre takes seriously its responsibilities to employees and as a policy, provides employees with information on matters of concern to them. It is also the policy of the Centre to consult, where practical, employees or their representatives so that their views may be taken into account in making decisions likely to affect their interests.

Disabled Employees

Applications for employment by disabled persons are given full and fair consideration for all vacancies in accordance with their particular aptitudes and abilities. In the event of employees becoming disabled, every effort is made to retain them in order that their employment with the Centre may continue. It is the policy of the Centre that training, career development and promotion opportunities should be available to all employees.

FUTURE PLANS

The Centre will continue with its policy of improving the quality of life within its area of activity, working with its existing and new partners.

The future for the Centre focuses on developing its current services and securing funding. Since lockdown we have been working on increasing capacity within the Centre. The Centre's weekly usage is now that of its pre covid level.

STRUCTURE, GOVERNANCE and MANAGEMENT

Whitlawburn Community Resource Centre is a company limited by guarantee and is governed by its Memorandum and Articles of Association. Whitlawburn Community Resource Centre is registered with the Office of the Scottish Charities (OSCR) as a charity. The Board of Directors is responsible for the overall governance of the company.

The Board of Directors, which must have at least two members, administers the company. The Board meets as required during the year where the day-to-day operations of the company have been delegated to the Community Development Co-ordinator and Centre Manager. New directors are selected by the existing directors. Any new directors are given appropriate levels of training to enhance their skills in the role.

The Directors have examined the major strategic, business and operational risks which the company faces and confirm that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. Attention has focused on non-financial risks arising from fire, health and safety of customers and food hygiene. A key element in the management of financial risk is the setting of a reserves policy and its regular review by Directors.

Whitlawburn Community resource Centre works in partnership with West Whitlawburn Housing Co-operative Ltd, and aids in the pursuit of its charitable objectives.

KEY MANAGEMENT PERSONNEL

We consider the Board of Trustees to be the key management personnel of the charity as they are in charge of directing, controlling, running and operating the organisation on a day to day basis. All Trustees give of their time freely but can claim travel expenses for attendance at meetings. See note 9 for further details.

WHITLAWBURN COMMUNITY RESOURCE CENTRE

REPORT of the TRUSTEES (continued)

For the year ended 31 March 2025

REFERENCE and ADMINISTRATIVE DETAILS

Registered Company Number

SC289913 (Scotland)

Registered Charity Number

SC029510

Registered Office

57 Belmont Road
Glasgow
G72 8PG

Trustees

M H Anderson
Mrs A Anderson – Treasurer (resigned 17 November 2025)
Ms S Anderson
Mrs P English
Mr C English
Ms S Cowan
Mrs C Burnett - Chair

Company Secretary

A Duffin

Auditor

CT Audit Limited
Chartered Accountants and Registered Auditor
61 Dublin Street
Edinburgh
EH3 6NL

Bankers

Royal Bank of Scotland plc
1304 Duke Street
Glasgow
G31 5PZ

WHITLAWBURN COMMUNITY RESOURCE CENTRE

REPORT of the TRUSTEES (continued)

For the year ended 31 March 2025

STATEMENT of TRUSTEES RESPONSIBILITIES

The Trustees (who are also the directors of Whitlawburn Community Resource Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT as to DISCLOSURE of INFORMATION to AUDITORS

The Directors who were in office on the date of approval of these financial statements have confirmed that, as far as they are aware, there is no relevant audit information of which the auditors are unaware. Each of the Directors has confirmed that they have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Approved by the order of the Board of Trustees on 18 December 2025 and signed on its behalf by:



Cheryl Burnett
Trustee

REPORT of the INDEPENDENT AUDITOR to the TRUSTEES of
WHITLAWBURN COMMUNITY RESOURCE CENTRE

CT:

Opinion

We have audited the financial statements of Whitlawburn Community Resource Centre ('the charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025, and of the charitable company's incoming resources and application of resources, including the charitable company's income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information included in the Report of the Trustees, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT of the INDEPENDENT AUDITOR to the TRUSTEES of**WHITLAWBURN COMMUNITY RESOURCE CENTRE (continued)****CT:****Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Report of the Trustees and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the industry in which it operates and considered the risk of acts by the charitable company which were contrary to applicable laws and regulations, including fraud. These included but were not limited to the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion.

We focused on laws and regulations that could give rise to a material misstatement in the charitable company's financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of the directors;
- review of minutes of board meetings throughout the period;
- review of legal correspondence or invoices, and
- obtaining an understanding of the control environment in monitoring compliance with laws and regulations.

REPORT of the INDEPENDENT AUDITOR to the TRUSTEES of

WHITLAWBURN COMMUNITY RESOURCE CENTRE (continued)

CT:

There are inherent limitations in an audit of financial statements and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's directors, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's directors as a body, for our audit work, for this report, or for the opinions we have formed.

Stuart Beattie

Stuart Beattie CA (Senior Statutory Auditor)
For and on behalf of CT Audit Limited
Chartered Accountant & Statutory Auditor
61 Dublin Street
Edinburgh
EH3 6NL

Date: 18 December 2025

CT Audit Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

WHITLAWBURN COMMUNITY RESOURCE CENTRE**STATEMENT of FINANCIAL ACTIVITIES****For the year ended 31 March 2025**

	Notes	Un- restricted Fund 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Un- restricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income and endowments from:							
Charitable activities							
Grants receivable	3	35,437	102,094	137,531	-	115,021	115,021
Donations	3	43,456	-	43,456	47,012	-	47,012
Other trading activities	2	65,246	-	65,246	56,090	-	56,090
		-----	-----	-----	-----	-----	-----
		144,139	102,094	246,233	103,102	115,021	218,123
		-----	-----	-----	-----	-----	-----
Expenditure on:							
Raising funds	4	755	-	755	-	-	-
Charitable activities							
General	5	121,536	97,122	218,658	125,138	103,362	228,500
		-----	-----	-----	-----	-----	-----
		122,291	97,122	219,413	125,138	103,362	228,500
		-----	-----	-----	-----	-----	-----
Net income/(expenditure)		21,848	4,972	26,820	(22,036)	11,659	(10,377)
Transfer of funds		-	-	-	-	-	-
Net inflow/(outflow)		21,848	4,972	26,820	(22,036)	11,659	(10,377)
Reconciliation of funds							
Total funds brought forward		75,277	99,480	174,757	97,313	87,821	185,134
		-----	-----	-----	-----	-----	-----
Total funds carried forward		97,125	104,452	201,577	75,277	99,480	174,757
		=====	=====	=====	=====	=====	=====

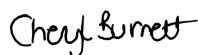
The notes on pages 13 to 20 form part of these financial statements.

WHITLAWBURN COMMUNITY RESOURCE CENTRE**BALANCE SHEET****For the year ended 31 March 2025**

	Notes	At 31 March 2025 £	At 31 March 2024 £
Fixed assets			
Tangible assets	10	128,433	180,695
Current assets			
Debtors	11	4,352	2,223
Cash at bank and in hand		162,140	150,522
		-----	-----
		166,492	152,745
Creditors: Amounts falling due within one year	12	(87,032)	(94,667)
		-----	-----
Net current assets		79,460	58,078
		-----	-----
Total assets less current liabilities		207,893	238,773
Creditors: amounts falling due after more than one year	13	(6,316)	(64,016)
		-----	-----
Net assets		201,577	174,757
		=====	=====
Funds	15		
Unrestricted funds		97,125	75,277
Restricted funds		104,452	99,480
		-----	-----
Total funds		201,577	174,757
		=====	=====

These financial statements have been prepared in accordance with the provision applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 18 December 2025 and were signed on its behalf by:



Cheryl Burnett
Trustee

The notes on pages 13 to 20 form part of these financial statements.

WHITLAWBURN COMMUNITY RESOURCE CENTRE**STATEMENT OF CASHFLOWS****For the year ended 31 March 2025**

	Note	Total 2025 £	Total 2024 £
Net cash provided by operating activities	<i>see below</i>	11,618	17,730
Change in cash and cash equivalents in the year		11,618	17,730
Cash and cash equivalents brought forward		150,522	132,792
Cash and cash equivalents carried forward		162,140	150,522
		=====	=====

Reconciliation of net expenditure to cash flow from operating activities

	2025 £	2024 £
Surplus/(deficit) for the year	26,820	(10,377)
Adjustments for:		
Depreciation charge on tangible assets	52,262	52,262
(Increase)/decrease in debtors	(2,129)	953
(Decrease)/increase in creditors	(7,635)	32,592
Decrease in amounts falling due after more than one year	(57,700)	(57,700)
Net cash provided by operating activities	11,618	17,730
	=====	=====

Accounting Standards require the Statement of Cash Flows to be accompanied by an 'Analysis of Changes in Net Debt'. 'Net Debt' means debt finance less cash. The charity had no debt finance during 2025 or 2024 and therefore its net debt is simply the negative of its cash balances. Accordingly, the change in net debt is apparent from the Statement of Cash Flows.

The notes on pages 13 to 20 form part of these financial statements.

WHITLAWBURN COMMUNITY RESOURCE CENTRE**NOTES to the FINANCIAL STATEMENTS****For the year ended 31 March 2025****1. Accounting Policies****Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. The financial statements have been presented in Pounds Sterling as this is the functional and presentational currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The trustees, in preparing these financial statements, are mindful of the ongoing process of securing future funding is actively managed ensuring the needs of all stakeholders are taken into account. The trustees has assessed the charity's ability to continue as a going concern and have prepared forecasts based on assumptions considered reasonable. Based on these projections the trustees have a reasonable expectation that the charity has adequate resources and thus continues to prepare the financial statements on a going concern basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support costs have been allocated between governance costs and other support costs. Governance costs will include costs related to statutory audit and other direct costs related to public accountability.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Millennium Park	- 5% on cost
Tenants Improvements	- at varying rates on cost
Furniture and Equipment	- 20% on cost

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

WHITLAWBURN COMMUNITY RESOURCE CENTRE**NOTES to the FINANCIAL STATEMENTS (continued)****For the year ended 31 March 2025**

2. Other Trading Activities		2025 £	2024 £	
CRC income		59,246	50,090	
Pitch income		6,000	6,000	
		-----	-----	
		65,246	56,090	
		=====	=====	
3. Income from Charitable Activities		2025 £	2024 £	
Grants				
Grants receivable		137,531	115,021	
Donations				
Donation from West Whitlawburn Housing Co-operative		43,456	45,873	
Other donations		-	1,139	
		-----	-----	
		180,987	162,033	
		=====	=====	
Grants received, included in the above, are as follows and are restricted unless noted:				
Cash for Kids		7,970	16,175	
South Lanarkshire Council		300	-	
Turcan Connel		4,400	-	
Cruden		-	500	
Peoples postcode		-	14,651	
Warburton		800	-	
Asda		-	400	
The Big Lottery		37,693	44,539	
Robertson Trust		30,000	-	
SLC OPOP		4,473	-	
Fitness Class Luke		500	-	
Centre for Sustainable Energy		12,114	-	
SSE		14,545	25,000	
William Grant		19,298	4,946	
SFHA		-	3,372	
Release of capital grant		5,438	5,438	
		-----	-----	
		137,531	115,021	
		=====	=====	
4. Raising Funds		2025 £	2024 £	
Other trading activities				
Café expenditure		755	-	
		-----	-----	
		755	-	
		=====	=====	
5. Charitable Activities		Direct Costs £	Support Costs £	Total £
General		210,397	8,260	218,657

WHITLAWBURN COMMUNITY RESOURCE CENTRE**NOTES to the FINANCIAL STATEMENTS****For the year ended 31 March 2025**

6. Support Costs	Governance		Total
	Other	Costs	
	£	£	£
General	8,260	-	8,260
	=====	=====	=====

7. Net Income	2025	2024
	£	£
Net income is stated after charging:		
Auditors' remuneration	7,000	6,900
Depreciation – owned assets	52,262	52,262
	=====	=====

8. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. Staff costs	2025	2024
	£	£
Wages and salaries	103,519	99,122
Social security costs	7,202	6,482
Other pension costs	5,418	4,974
	-----	-----
	116,139	110,578
	=====	=====

The average monthly number of employees during the year was as follows:

Management staff	1	1
Service providers	6	5
	-----	-----
	7	6
	=====	=====

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

WHITLAWBURN COMMUNITY RESOURCE CENTRE**NOTES to the FINANCIAL STATEMENTS (continued)****For the year ended 31 March 2025**

10. Tangible Fixed Assets	Millennium Park £	Tenants Improve- ments £	Furniture and Equipment £	Total £
Cost				
At 1 April 2024	69,916	560,739	239,274	869,929
Additions	-	-	-	-
	-----	-----	-----	-----
At 31 March 2025	69,916	-	239,274	869,929
	-----	-----	-----	-----
Depreciation				
At 1 April 2024	69,916	380,044	239,274	689,234
Charge for the year	-	52,262	-	52,262
	-----	-----	-----	-----
At 31 March 2025	69,916	432,306	239,274	741,946
	-----	-----	-----	-----
Net Book Value				
At 31 March 2025	-	128,433	-	128,433
	=====	=====	=====	=====
At 31 March 2024	-	180,695	-	180,695
	=====	=====	=====	=====
11. Debtors: amounts falling due within one year			2025 £	2024 £
Aged debtors			4,352	2,223
			-----	-----
			4,151	2,223
			=====	=====
12. Creditors: amounts falling due within one year			2025 £	2024 £
Accruals and deferred income			85,465	93,100
Trade creditors			1,567	1,567
			-----	-----
			87,032	94,667
			=====	=====
13. Creditors: amounts falling due after more than one year			2025 £	2024 £
Deferred grant			6,316	64,016
			=====	=====

WHITLAWBURN COMMUNITY RESOURCE CENTRE**NOTES to the FINANCIAL STATEMENTS (continued)****For the year ended 31 March 2025**

	Unrestricted Fund £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
14. Analysis of Net Assets Between Funds				
Fixed assets	128,433	-	128,433	180,695
Current assets	55,724	110,768	166,492	152,745
Current liabilities	(87,032)	-	(87,032)	(94,667)
Long term liabilities	-	(6,316)	(6,316)	(64,016)
	-----	-----	-----	-----
	97,125	104,452	201,577	174,757
	=====	=====	=====	=====

	Unrestricted Fund £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Analysis of Net Assets Between Funds (prior year)				
Fixed assets	178,223	2,472	180,695	232,957
Current assets	49,421	103,324	152,745	135,968
Current liabilities	(94,667)	-	(94,667)	(62,075)
Long term liabilities	(57,700)	(6,316)	(64,016)	(121,716)
	-----	-----	-----	-----
	75,277	99,480	174,757	185,134
	=====	=====	=====	=====

WHITLAWBURN COMMUNITY RESOURCE CENTRE**NOTES to the FINANCIAL STATEMENTS (continued)****For the year ended 31 March 2025**

	At 1 April 2024 £	Net Movement in Funds £	At 31 March 2025 £
15. Movement in Funds			
Unrestricted funds			
General fund	75,277	21,848	97,125
	-----	-----	-----
Restricted funds			
SSE	8,885	(5,885)	3,000
Tackling Poverty – Financial Inclusion Development	9,157	(944)	8,213
Cooking Project	2,811	(380)	2,431
CCG Community Fund	3,317	(1,946)	1,371
Sports Camp	1,212	(1,144)	68
South Lanarkshire Council	10,244	(208)	10,036
Christmas Activities	(265)	-	(265)
Senior Keep Fit	677	(705)	(28)
Cash for Kids	2,010	(1,499)	511
VASLAN	1,314	12,235	13,549
Big Lottery Fund – Awards for All Scotland	23,390	(16,493)	6,897
Peoples postcode	126	-	126
Stay warm project	24,189	(677)	23,512
Food Support	7,514	(132)	7,382
Cruden	500	(400)	100
WWHC	3,999	-	3,999
AMP	400	(400)	-
Turcan Connel	-	4,400	4,400
Centre for sustainable energy	-	6,853	6,853
Warburton	-	636	636
SLC PB	-	1,717	1,717
	-----	-----	-----
	99,480	4,972	104,452
	-----	-----	-----
Total funds	174,757	26,820	201,577
	=====	=====	=====

WHITLAWBURN COMMUNITY RESOURCE CENTRE**NOTES to the FINANCIAL STATEMENTS (continued)****For the year ended 31 March 2025**

	Incoming Resources	Resources Expended	Transfer in Funds	Movement in Funds
	£	£	£	£
Unrestricted funds				
General fund	144,139	122,291	-	21,848
Restricted funds				
SSE	14,545	20,430	-	(5,885)
Stay warm project	-	677	-	(677)
Cash for Kids	7,970	9,469	-	(1,499)
Sports Camp	-	1,144	-	(1,144)
Tackling Poverty – Financial Inclusion Development	-	944	-	(944)
Big Lottery Fund – Awards for All Scotland	37,693	54,186	-	(16,493)
South Lanarkshire Council	300	508	-	(208)
Cooking project	-	380	-	(380)
Food Support	-	132	-	(132)
CCG Community Fund	-	1,946	-	(1,946)
VASLAN	19,299	7,065	-	12,235
Cruden	-	400	-	(400)
Senior Keep Fit	-	705	-	(705)
AMP	-	400	-	(400)
Turcan Connel	4,400	-	-	4,400
Centre for sustainable energy	12,114	5,261	-	6,853
Fitness Class Luke	500	500	-	-
Warburton	800	164	-	636
SLC OPOP	4,473	2,756	-	1,717
	-----	-----	-----	-----
	102,094	97,122	-	4,972
	-----	-----	-----	-----
Total funds	246,233	219,413	-	26,820
	=====	=====	=====	=====

WHITLAWBURN COMMUNITY RESOURCE CENTRE**NOTES to the FINANCIAL STATEMENTS (continued)****For the year ended 31 March 2024****Description of restricted funds***Big Lottery Fund - contribution to salary costs and other support costs.**Cooking Project – funds for particular events/workshops.**Sports Camp – funds to be used for a sports camp.**SLC – funds to be used for the purchase of IT equipment and contributions to events.**Christmas – funds for Christmas activities.**Senior Keep Fit – contribution to senior keep fit classes.**Food Support – funds for food vouchers and projects**Cash for Kids – funds for sport camps, Christmas activities and food vouchers.**Capital grant release – contribution to depreciation costs.**Stay warm project – funds for winter essentials provided to the local community .**CCG Community fund – funds for renovation of the local playpark and other projects**Asda School Uniform Fund- funds to purchase school uniform.**SGN - Energy advice, energy vouchers and stay warm items**SLC Participatory budget - Running costs, adult learning group, men's group and fitness class**Turcan Connel / Hugh Fraser Foundation – Warm space and food co-operative costs**Warbutons - Warm space costs*

	At 1 April 2023 £	Net Movement in Funds £	At 31 March 2024 £
Comparative for Movement in Funds – 2024			
Unrestricted funds			
General fund	97,313	(22,036)	75,277
	-----	-----	-----
Restricted funds			
SSE	-	8,885	8,885
Tackling Poverty – Financial Inclusion Development	9,634	(477)	9,157
Cooking Project	3,392	(581)	2,811
CCG Community Fund	5,725	(2,408)	3,317
Sports Camp	2,465	(1,253)	1,212
South Lanarkshire Council	12,068	(1,824)	10,244
Christmas Activities	1,849	(2,114)	(265)
Senior Keep Fit	1,595	(918)	677
Cash for Kids	1,545	465	2,010
VASLAN	-	1,314	1,314
Big Lottery Fund – Awards for All Scotland	18,167	5,223	23,390
Peoples postcode	-	126	126
Stay warm project	24,189	-	24,189
Asda School Uniform	28	(28)	-
Food Support	7,164	350	7,514
Cruden	-	500	500
WWHC	-	3,999	3,999
AMP	-	400	400
	-----	-----	-----
	87,821	11,659	99,480
	-----	-----	-----
Total funds	185,134	(10,377)	174,757
	=====	=====	=====

16. Related Party Disclosures

Whitlawburn Community Resource Centre (WCRC) works in partnership with West Whitlawburn Housing Co-operative Ltd (WWHC) and aids in the pursuit of its charitable objectives. At 31 March 2025, the amount owed from WWHC was £nil (2025: £nil).

During the year WWHC donated £43,456 (2024: £45,873) to support WCRC in the provision of Whitlawburn Community Regeneration