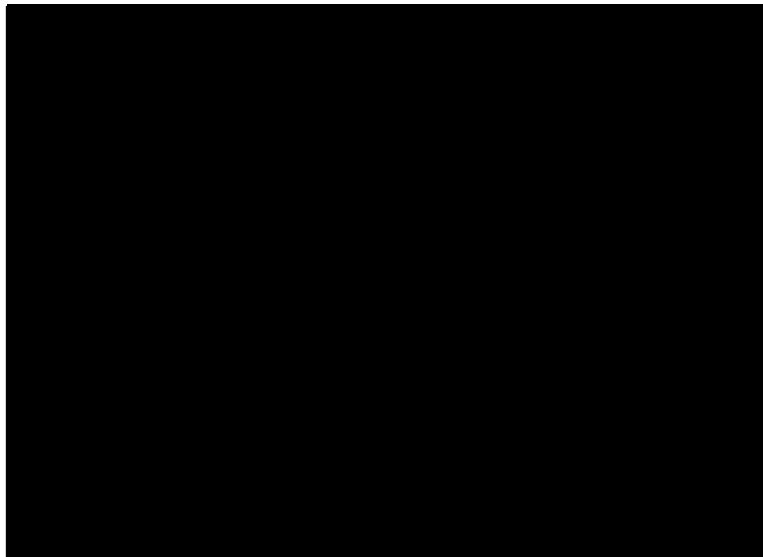


Registered Charity Number: SC039881

ILC , DARNLEY, SCOTLAND

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**



ILC DARNLEY SCOTLAND
INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2024

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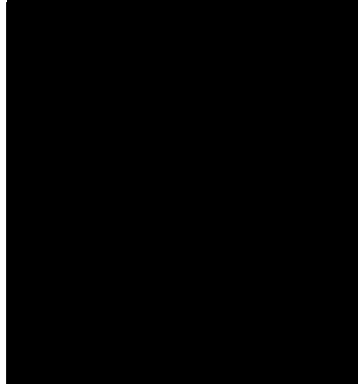
ILC, DARNLEY, SCOTLAND

**INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Charity number

SC039881

Charity Name & Address



Trustees:

Independent Examiner

K A Javid & Co
Javid House
115 Bath Street
Glasgow
G2 2SZ

Bankers:

Royal Bank of Scotland
Glasgow City Branch
10 Gordon Street
Glasgow
G1 3PL

ILC, DARNLEY, SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2024

Trustees of the ILC, Darnley, Scotland

The ILC, Darnley, Scotland is registered with Office of Scottish Charity Regulator.

During the financial year to 30th September 2024, the Trustees were as follows:



These Trustees members were appointed in terms of the relevant by laws of the Constitution of ILC, Darnley Scotland

Objectives and Structure

The aims and objectives of the ILC, Darnley, Scotland are:

- 1.To advance cultural awareness within the UK, beginning with the communities of Darnley, Nitshill, Pollok and Surrounding areas.
- 2.Empowering young people of all backgrounds in particular ethnic minorities.
- 3.Advancement of education through supportive study, language classes, ESOL and Computer training.
- 4.To promote Inter community cohesion to create a better social environment.
- 5.Provide active Involvement of ethnic women in social activities.
- 6.To promote health awareness and environmental Issues within the local community.

Trustees Responsibilities in Relation to the Financial Statements

It is the responsibility of the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial

activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees will:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;

ILC, DARNLEY, SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2024

Trustees Responsibilities in Relation to the Financial Statements continued

•state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements

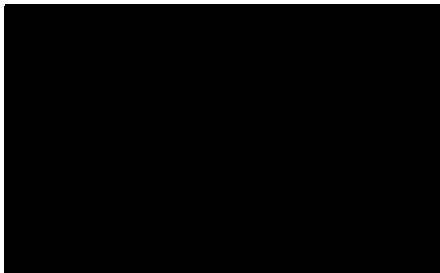
•prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial position of the Charity complies with the constitution. 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.

Accountants

The accountants, K A Javid & Co. will be proposed for re-appointment.

Approved on behalf of the Trustees.



— TRUSTEE

— TRUSTEE

Date: 24th October 2024

ILC, DARNLEY, SCOTLAND

INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED FINANCIAL STATEMENTS OF ILC, DARNLEY, SCOTLAND

We report on the financial statements for the period ended 30 September 2024 set out on pages 5 to 6.

The Charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Charity Trustees consider that the audit requirement of Regulation 10(1) of the Accounts Regulations does not apply. It is our responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to our attention

Basis of Independent examiner's statement

Our 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 explanation 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 we do not express an audit opinion and 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 us reasonable cause to believe that in any material respects 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 Accounts Regulations

have not been met, or

2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

KA Javid & Co Accountants
Javid House
115 Bath Street
Glasgow
G2 2SZ

Date: 10th October 2024

ILC, DARNLEY SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Incoming Resources					
Donations, legacies and similar Incoming resources		186257	-	186257	79387
Fund Raising		26,910.00	-	26,910.00	-
- activities in furtherance of the charity's objectives					
Fees & Collections	2	53632	-	53632	72176
Grants		11304	-	11304	15154
Other Income		11630	-	11630	41638
Total incoming resources		289733	-	289733	208355
Resources Expended					
Charitable expenditure					
-support costs					
Management & administration	3	255164	-	255164	176941
Total resources expended		255164	-	255164	176941
Net incoming / (outgoing) resources before transfers		34569	-	34569	31414
Transfer between funds		0.00	-	0.00	0.00
Net movement in funds / Net income / (Expenditure) for the year		34569	-	34569	31414
Prior Year Adjustments (Depreciation)		-44556	-	-44556	-44556
Total funds brough forward		418372	-	418372	386958
Total funds carried forward		408385	-	408385	373816

ILC, DARNLEY, SCOTLAND

BALANCE SHEET AS AT 30 SEPTEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed Assets					
Property			434,439		434,439
Current Assets					
Cash at bank and in hand	10	39,744		92,675	
		<u>39,744</u>		<u>92,675</u>	
Creditors: amounts falling due within one year					
Loan Received	11	1,800		1,800	
		<u>63,998</u>		<u>151,498</u>	
		<u>65,798</u>		<u>153,298</u>	
Net current assets			<u>(26,054)</u>		<u>(60,623)</u>
Net assets (Liabilities)			<u>408,385</u>		<u>373,816</u>
Funds					
	12				
Restricted income funds					
Unrestricted income funds			<u>408,385</u>		<u>373,816</u>
Total funds (Deficit)			<u>408,385</u>		<u>373,816</u>

ILC, DARNLEY, SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

1.ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Accounts (Scotland) Regulations 2006, the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

a. Income

Income is credited to the financial statements in the year in which it is receivable and is shown gross of tax.

b. Resources Expended

Expenditure is recognized on an accrual basis as a liability is incurred. VAT is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

c. Fixed Assets

Land and property owned by the charity is capitalised.

Expenditure on all other fixed assets is written off in the year in which it is incurred.

d. Leased Assets

Rentals payable under operating leases are charged on a straight line basis over the lease term.

There are no assets held under finance leases.

e. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Management Committee in furtherance of the general objectives of the charity and which have not been designated for other purposes.

ILC, DARNLEY, SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

2. COLLECTIONS	2024			2023
	Unrestricted funds £	Restricted funds £	Total Funds £	Total Funds £
Donations	186,257	-	186,257	79,387
Fees & Collections	53,632	-	53,632	72,176
Other Income	49,844	-	49,844	56,792
	<u>289,733</u>	<u>-</u>	<u>289,733</u>	<u>208,355</u>
	£	£	£	£
Staff salaries	57,318	-	57,318	39,694
School Supplies	-	-	-	-
Rent & Rates	-	-	-	0
Insurance	1,874	-	1,874	1,471
Heat & Light	28,498	-	28,498	13,681
P P S	1,497	-	1,497	2,636
Capital Expenditure	-	-	-	-
Cleaning	2,690	-	2,690	915
Telephone	1,948	-	1,948	2,044
Advertising	-	-	-	-
Refurbishment Expenditure	114,660	-	114,660	3,124
Materials	-	-	-	-
Labour	-	-	-	-
Repairs & Maintenance	31,879	-	31,879	46,132
Motor Expenses	-	-	-	-
Travel Expense	-	-	-	-
Accountancy Fees	-	-	-	-
Professional Fees	-	-	-	-
Equipment Hire	-	-	-	-
Bank Charges	1,043.00	-	1,043.00	-
Bank Interest	-	-	-	-
General Expenses	267	-	267	35
Conferences & Gatherings	13,490	-	13,490	4,485
Others	0	-	0	51,585
CT Penalty	-	-	-	-
Depreciation	0	-	0	11,139
	<u>255,164</u>	<u>-</u>	<u>255,164</u>	<u>176,941</u>

ILC, DARNLEY, SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

4. FIXED ASSETS COST

Property

£

As at 1st October 2022

556,968

Additions

-

As at 30th September 2023

556,968

Depreciation

As at 1st October 2022

(122,529)

Charge

0

(122,529)

Net Book Value

As at 30th September 2023

434,439

As at 1st October 2022

434,439