



**JOHNSTONEBRIDGE CENTRE AND  
COMMUNITY DEVELOPMENT TRUST**

**UNAUDITED FINANCIAL STATEMENTS**

**31<sup>ST</sup> JULY 2025**

**COMPANY REGISTRATION NUMBER:- SC429028  
SCOTTISH CHARITY NUMBER:- SC043738**

**CARSON & TROTTER**

**CHARTERED ACCOUNTANTS  
123 IRISH STREET  
DUMFRIES  
DG1 2PE**

**Johnstonebridge Centre And Community Development Trust Limited**  
**(Company limited by guarantee)**

**Company Information**

Directors	David Johnstone Kirsty Sloan William Lockhart Julia Barnard Wendy Telford John Graham Kevin Bennison George Muirhead Shelby Watson
Company number	SC429028
Scottish charity number	SC043738
Registered office	Johnstonebridge Centre Kirkbank Road Johnstonebridge Lockerbie Dumfriesshire DG11 1ES
Independent Examiners	Carson & Trotter Chartered Accountants 123 Irish Street Dumfries DG1 2PE
Bankers	Bank of Scotland 91 High Street Dumfries DG1 2BN

**Johnstonebridge Centre And Community Development Trust Limited**  
**(Company limited by guarantee)**

**Contents**

	<b>Page</b>
Directors' report	<b>1 - 3</b>
Independent examiner's report	<b>4</b>
Statement of financial activities	<b>5</b>
Balance sheet	<b>6 - 7</b>
Notes to the financial statements	<b>8 - 16</b>

**Johnstonebridge Centre and Community Development Trust Limited**  
**(Company limited by guarantee)**

**Directors' report**  
**for the year ended 31st July 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006 present their report and the unaudited financial statements for the year ended 31st July 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

**Reference and Administrative Details**

The following trustees served throughout the year and up to the date of approval of the financial statements, unless otherwise stated:

David Johnstone  
Kirsty Sloan  
William Lockhart  
Julia Barnard  
Wendy Telford  
John Graham  
Kevin Bennison  
George Muirhead  
Shelby Watson

**Registered Office**

Johnstonebridge Centre, Kirkbank Road, Johnstonebridge, Lockerbie, Dumfriesshire, Scotland, DG11 1ES

**Company Number**

SC429028

**Charity Number**

SC043738

**Accountants**

Carson & Trotter Chartered Accountants, 123 Irish Street, Dumfries, DG1 2PE

**Bankers**

Bank of Scotland, 91 High Street, Dumfries, DG1 2BN

**Structure, governance and management**

Johnstonebridge Centre And Community Development Trust Limited is a charitable company limited by guarantee and not having a share capital and was incorporated on 25th July 2012. It is governed by a memorandum and articles of association. Johnstonebridge Centre And Community Development Trust Limited is governed by a Board of Directors who are appointed in terms of the Memorandum and Articles of Association.

**Recruitment, appointment and training**

Where new directors are appointed they are given a formal induction to the work of the charity and provided with the information they need to fulfil their roles, which includes information about the role of the directors and charity law. New directors are nominated by the existing directors and appointed where they have the necessary skills to increase its experience in achieving the charity's goals.

**Johnstonebridge Centre and Community Development Trust Limited**  
**(Company limited by guarantee)**

**Directors' report**  
**for the year ended 31st July 2025**

### **Objectives and activities**

The principal activities of the company in the year under review were charitable, in line with the company's objects, which read: To benefit the community of Johnstone Parish by managing community land and associated assets for the benefit of the Community and the public in general, providing, or assisting in providing, recreational facilities, and/or organising recreational activities with the object of improving the conditions of life within the Community, advancing community development including urban or rural regeneration within the community, advancing the education of the Community about its environment, culture, heritage and/or history, advancing environmental protection or improvement including preservation, sustainable development and conservation of the natural environment, the maintenance, improvement or provision of environmental amenities for the Community, and/or the preservation of buildings or sites of architectural, historic or other importance to the Community.

### **Achievements and performance, and plans for future periods**

We are delighted by the continued high usage of the hall and the success of our various groups in fostering social engagement and providing a diverse range of activities for the community. The Minnygap and Clyde Wind Farm Micro Grants continue to be instrumental in establishing new groups and empowering residents to fulfil vital village projects. While the solar and battery project was not finalised this year, we are on track for completion in the next financial year. We look forward to seeing how this initiative helps mitigate rising energy costs.

Fitness participation has surged this year, with four consistent groups-NHS Strength and Balance, Active Communities, Total Tone, and Pilates and Play-delivering significant physical and mental health benefits to our community.

Johnstonebridge is set for an exciting period of growth with the addition of 33 new households. We hope our new neighbours find the Community Centre to be a welcoming and useful hub, just as our long-standing residents do. The Trust's priority remains maintaining high levels of community engagement and supporting the diverse range of activities that bring our village together

### **Financial review**

The accounts show a net surplus for the year of £6,733 compared with a deficit in the previous year of £41,374. Funds carried forward amount to £1,092,509 of which £46,496 is restricted and unrestricted funds amount to £1,046,013, made up of £69,410 of general funds and £976,603 of designated funds, at the year end. The directors have set a reserves policy and determined that it would be appropriate to designate £15,000 to hold as a reserve to cover approximately 6 months of normal running costs.

### **Risk management**

The directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and financing of the charity and are satisfied that systems are in place to mitigate these risks.

### **Small company exemptions**

This report is prepared in accordance with the special provisions of Section 415A of the Companies Act 2006 relating to small companies.

### **Statement of trustees' responsibilities**

The trustees (who are also directors of Johnstonebridge Centre And Community Development Trust Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Johnstonebridge Centre and Community Development Trust Limited**  
**(Company limited by guarantee)**

**Directors' report**  
**for the year ended 31st July 2025**

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and the incoming resources and application of resources, including the income or expenditure of the charitable company for that year. In preparing these the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

This report was approved by the Board on 14th April 2026 and signed on its behalf by

X  
  
**David Johnstone**  
**Director**

**Johnstonebridge Centre And Community Development Trust Limited**  
**(Company limited by guarantee)**

**Independent Examiner's Report to the Directors and Members of**  
**Johnstonebridge Centre And Community Development Trust Limited**

I report on the accounts of the charity for the year ended 31st July 2025 which are set out on pages 5 to 16.

**Respective responsibilities of trustees and examiner**

The charity's trustees, who are also the directors of the charity for the purposes of the Companies Act, 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 (as amended). The 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 the independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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

a. 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 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

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



**Mrs Linda E Brannock B.A., C.A.**  
**Carson & Trotter**  
**Chartered Accountants**  
**123 Irish Street**  
**Dumfries**  
**DG1 2PE**

**Date: 14th April 2026**

**Johnstonebridge Centre And Community Development Trust Limited**  
**(Company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31st July 2025**

		Unrestricted	Restricted	2025	2024
	Notes	funds	funds	Total	Total
		£	£	funds	funds
				£	£
<b>Income and endowments from:</b>					
Donations and legacies	2	1,240	-	1,240	524
Charitable activities	3	-	61,871	61,871	19,081
Other trading activities	4	20,879	-	20,879	20,998
Investments	5	1,280	-	1,280	508
Other	6	3,041	-	3,041	3,010
<b>Total income and endowments</b>		<u>26,440</u>	<u>61,871</u>	<u>88,311</u>	<u>44,121</u>
<b>Expenditure on:</b>					
Raising funds	7	1,749	3,991	5,740	14,146
Charitable activities	8	54,461	21,377	75,838	71,349
<b>Total expenditure</b>		<u>56,210</u>	<u>25,368</u>	<u>81,578</u>	<u>85,495</u>
<b>Net income/expenditure</b>	9	(29,770)	36,503	6,733	(41,374)
<b>Transfers between funds</b>					
Gross transfers between funds		-	-	-	-
<b>Net movement in funds</b>		(29,770)	36,503	6,733	(41,374)
<b>Reconciliation of funds</b>					
Total funds brought forward		1,075,783	9,993	1,085,776	1,127,151
Total funds carried forward		<u>1,046,013</u>	<u>46,496</u>	<u>1,092,509</u>	<u>1,085,776</u>

All income and expenditure derive from continuing activities.

The notes on pages 8 to 16 form an integral part of these financial statements.



**Johnstonebridge Centre And Community Development Trust Limited**  
**(Company limited by guarantee)**

**Company Registration Number SC429028**

**Balance sheet**  
**as at 31st July 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	12	953,521	975,175
<b>Current assets</b>			
Debtors	13	2,009	2,285
Cash at bank and in hand		139,472	110,947
		141,481	113,232
<b>Creditors: amounts falling due within one year</b>	14	(2,493)	(2,631)
<b>Net current assets</b>		138,988	110,601
<b>Net assets</b>		1,092,509	1,085,776
<b>Charity funds</b>			
<b>Unrestricted</b>			
General		69,410	77,274
Designated		976,603	998,509
		1,046,013	1,075,783
<b>Restricted</b>		46,496	9,993
<b>Total charity funds</b>	17	1,092,509	1,085,776

The directors' statements required by Section 475 are shown on the following page which forms part of this Balance Sheet.

The notes on pages 8 to 16 form an integral part of these financial statements.

**Johnstonebridge Centre And Community Development Trust Limited**  
**(Company limited by guarantee)**

**Balance sheet (continued)**

**Directors' statements required by Section 475**  
**for the year ended 31st July 2025**

For the year ending 31st July 2025 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- (a) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with Section 476;
- (b) the directors acknowledge their responsibilities for complying with the requirements of the act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

The financial statements were approved and authorised for issue by the Board on 14th April 2026 and signed on its behalf by

X  
**David Johnstone**  
**Director**

SC429028

The notes on pages 8 to 16 form an integral part of these financial statements.

**Johnstonebridge Centre And Community Development Trust Limited**  
**(Company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31st July 2025**

**1. Accounting policies**

**1.1. Basis of preparation**

Johnstonebridge Centre And Community Development Trust Limited is a private charitable company limited by guarantee registered in Scotland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information in the directors' report.

The charity constitutes a public benefit entity as defined by FRS 102. 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 (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2016.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2. Fund accounting**

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

Designated funds are funds which are set aside by the trustees out of unrestricted general funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Johnstonebridge Centre And Community Development Trust Limited**  
**(Company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31st July 2025**

**1.3. Income recognition**

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives grants in respect of the construction of the community centre and the surrounding area. Income from the council and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Investment income is bank interest received. Other income is amounts received from the installation of solar panels and are recorded when they can be reliably measured and the charity is entitled to the income.

**1.4. Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Costs of raising funds - this includes expenditure on any fund raising events which the charity holds and the hiring out of the community centre, as well as the community shop takings and the lunch club.

Expenditure on charitable activities includes the general administration and running costs of the centre including wages, heat and light, licenses and insurance costs.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

**1.5. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Land	-	Land is not depreciated
Buildings	-	2% straight line
Play Area	-	25% reducing balance
Fixtures, fittings and equipment	-	25% straight line

**1.6. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

**Johnstonebridge Centre And Community Development Trust Limited**  
**(Company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31st July 2025**

**2. Income from donations and legacies**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Donations	1,240	-	1,240	524

Income from donations and legacies was £1,240 (2024 - £524).

**3. Income from charitable activities**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Grants received</b>				
Other Grants	-	1,272	1,272	6,415
Foundation Scotland Grant	-	60,599	60,599	12,666
<b>Total income from charitable activities</b>	-	61,871	61,871	19,081

Income from charitable activities was £61,871 (2024 - £19,081) of which all is restricted.

**4. Other trading activities**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Event takings	3,339		3,339	3,703
Hall hire, MUGA and equipment rental	16,233	-	16,233	16,287
Post office rental and allotment income	1,307	-	1,307	1,008
	20,879	-	20,879	20,998

Income from other trading activities was £20,879 (2024 - £20,998) all of which was attributable to unrestricted funds.

**5. Investment income**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Bank interest received	1,280	-	1,280	508
	1,280	-	1,280	508

Income from investment was £1280 (2024 - £508) all of which is attributable to unrestricted funds.

**Johnstonebridge Centre And Community Development Trust Limited**  
**(Company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31st July 2025**

**6. Other income**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Solar panel income	3,041	-	3,041	3,010
	<u>3,041</u>	<u>-</u>	<u>3,041</u>	<u>3,010</u>

Other income was £3,041 (2024 - £3,010) all of which is attributable to unrestricted funds.

**7. Raising funds**

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Event and shop expenses	1,749	3,991	5,740	14,146
	<u>1,749</u>	<u>3,991</u>	<u>5,740</u>	<u>14,146</u>

Expenditure on raising funds was £5740 (2024 - £14,146) of which £1,749 were attributable to unrestricted funds and £3,991 were attributable to restricted funds (2024 - £11,828 restricted and £2,318 unrestricted).

**Johnstonebridge Centre And Community Development Trust Limited**  
**(Company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31st July 2025**

**8. Expenditure on charitable activities**

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Rates	288	-	288	300
Insurance	(203)	3,555	3,352	2,852
Light and heat	4,540	-	4,540	9,289
Repairs and maintenance	570	4,150	4,720	2,166
Telephone and internet	652	-	652	855
Computer costs	266	90	356	265
Independent examiner's fee	64	2,010	2,074	2,040
Payroll fees	390	-	390	366
Bank charges	-	-	-	75
Administration	251	17	268	152
Mileage and sundry	46	-	46	135
Centre manager wages	23,988	-	23,988	20,965
Charitable Donations	-	9,427	9,427	6,630
Staff pension costs	532	-	532	442
Cleaning expenses	912	1,457	2,369	2,155
Subscriptions and licenses	259	671	930	762
Depreciation	21,906	-	21,906	21,900
	<u>54,461</u>	<u>21,377</u>	<u>75,838</u>	<u>71,349</u>

**Breakdown of costs of charitable activities**

	Activities undertaken directly £	Support Costs £	Governance Costs £	Total £
The management and running of the community centre	51,200	22,174	2,464	75,838
	<u>51,200</u>	<u>22,174</u>	<u>2,464</u>	<u>75,838</u>

The charity only has one charitable activity which is the management and running of the community centre and the surrounding area, all direct, support and governance costs are therefore allocated to this activity.

£54,461 (2024 - £58,243) of the above costs were attributable to unrestricted funds and £21,377 (2024 - £13,106) of the above costs were attributable to restricted funds.

**Johnstonebridge Centre And Community Development Trust Limited**  
**(Company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31st July 2025**

<b>9. Income/ expenditure for the year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Income/expenditure for the year is stated after charging:		
Depreciation and other amounts written off tangible assets	21,906	21,899
Independent examiner's fees	2,074	2,040
	<u>21,906</u>	<u>21,899</u>

**10. Employees**

<b>Number of employees</b>	<b>2025</b>	<b>2024</b>
The average monthly numbers of employees during the year were:	<b>Number</b>	<b>Number</b>
	1	1
	<u>1</u>	<u>1</u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	23,988	20,965
Other pension costs	532	442
	<u>24,520</u>	<u>21,407</u>

None of the directors received remuneration as an employee of the charity. None of the directors received reimbursement of expenses during the year (2024 - £0).

No employees received total employee benefits of more than £60,000.

The key management personnel of the charitable company consisted of the centre manager who received total employee benefits of £23,988 (2024 - £20,965) during the year.

**11. Pension costs**

The company operates a defined contribution pension scheme in respect of the employee. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £532 (2024 - £442).



**Johnstonebridge Centre And Community Development Trust Limited**  
**(Company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31st July 2025**

12. Tangible fixed assets	Buildings and Land £	Play Area £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>				
At 1st August 2024	1,161,834	12,884	27,360	1,202,078
Additions	1	-	250	251
At 31st July 2025	1,161,835	12,884	27,610	1,202,329
<b>Depreciation</b>				
At 1st August 2024	187,564	12,217	27,122	226,903
Charge for the year	21,464	166	275	21,905
At 31st July 2025	209,028	12,383	27,397	248,808
<b>Net book values</b>				
At 31st July 2025	952,807	501	213	953,521
At 31st July 2024	974,270	667	238	975,175

13. Debtors: all receivable within one year	2025 £	2024 £
Other debtors	(976)	(662)
Prepayments and accrued income	2,985	2,947
	2,009	2,285

14. Creditors: amounts falling due within one year	2025 £	2024 £
Other taxes and social security costs	667	227
Other creditors	1,826	2,404
	2,493	2,631

**15. Related party transactions**

The following related party transactions took place during the year:

The charity had grants available for organisations to help with the cost of hall hire. Grants totalling £375 (2024 - £830) were paid during the year for the Toddler Group, which is run by Kirsty Sloan, a trustee/director of the Charity.

**Johnstonebridge Centre And Community Development Trust Limited**  
**(Company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31st July 2025**

**16. Controlling interest**

The company is under the control of the members.

**17. Statement of funds**

	Balance at 1st August 2024 £	Income £	Expenditure £	Transfers £	Balance at 31st July 2025 £
<b>Restricted funds:</b>					
Restricted Funds	9,993	61,871	(25,368)	0	46,496
<b>Total restricted funds</b>	<u>9,993</u>	<u>61,871</u>	<u>(25,368)</u>	<u>-</u>	<u>46,496</u>
<b>Unrestricted funds:</b>					
Unrestricted general funds	77,274	26,440	(34,304)	-	69,410
Designated funds	998,509	-	(21,906)	-	976,603
<b>Total unrestricted funds</b>	<u>1,075,783</u>	<u>26,440</u>	<u>(56,210)</u>	<u>-</u>	<u>1,046,013</u>
<b>Total funds</b>	<u>1,085,776</u>	<u>88,311</u>	<u>(81,578)</u>	<u>-</u>	<u>1,092,509</u>

The unrestricted general funds represent the free funds of the charity which are not designated for particular purposes.

Designated funds represent those funds held at the year end which the trustees have set aside for specific purposes, including reserves, towards capital projects, and towards a rural housing project.

Restricted funds were utilised by the charity to run a number of different projects. The main funds held at 31st July 2025 were as follows:-

**Village Christmas Lights**

Funding for the installation and removal of the village Christmas lights was successfully secured through Community Microgrants and the Minnygap Community Fund

**Play Items**

Funding was granted for year-round play items, including a play tent, water toys and sand pit toys.

**Centre running costs**

Funds were received to contribute to the centre's running costs, covering items such as insurance, cleaning costs, water and internet.

**Solar and battery panels**

The project is still to be completed and is now in its final stage; the project and its impact on the centre will start to be utilised in 2026

**Johnstonebridge Centre And Community Development Trust Limited**  
**(Company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31st July 2025**

**18. Analysis of net assets in funds**

	<b>Tangible fixed assets</b>	<b>Other net assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Restricted funds	-	46,496	46,496
Unrestricted funds	953,521	92,492	1,046,013
Total funds	<u>953,521</u>	<u>138,988</u>	<u>1,092,509</u>