

West Pilton Neighbourhood Centre (SCIO)

Report and financial statements
Year ended 1 April 2025

Charity no. : SC045455

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Report of the trustees

The trustees present their report together with the financial statements for the year ended 1 April 2025.

Members of the management committee are its trustees for the purpose of charity law and throughout this report are collectively referred to as the members. The members serving during the year and since the year end are included.

OBJECTIVES AND ACTIVITIES

The Centre aims to promote lifelong learning, active citizenship and social inclusion in the West Pilton area by supporting and delivering a programme of recreational, cultural, educational, leisure and social activities.

The object of the charity as set out in the constitution is to promote the benefit of inhabitants of North Edinburgh and environs without distinction of political, religious or other opinions, by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and provide facilities in the interest of Social Welfare for recreation and leisure-time occupation in order that the conditions of life for the said inhabitants may be improved.

In furtherance of its aims, West Pilton Neighbourhood Centre Management Committee manages the West Pilton Neighbourhood Centre (WPNC) which was incorporated into the City of Edinburgh Community Education Service with devolved Centre management in 1999. The Centre is a large purpose-built building with a fully equipped sports hall, all weather Astroturf playing surface, space for meetings, conferences, functions and offices. A flexible programme of activities is offered in response to local needs and changing priorities and the Centre also acts as an advice and information point for local resources and facilities. Income from clubs and meetings, which go into the Centre funds, are used to support the Centre programme activities and to purchase resources for the Centre activities.

ACHIEVEMENTS & PERFORMANCE

The West Pilton Neighbourhood Centre played a leading part in this year's North Edinburgh Community Festival. The view of the community was that this was a huge success with up to 14,000 attending on the day. As part of the Festival, a parade through the streets of West Pilton proved a huge success with its Latin American carnival theme.

The Centre also played host to Ed Sheeran whose Foundation is working with Tinderbox to bring musical Instruments to a much wider audience to encourage the musical talent within our community and the UK as a whole. This support was seen in this year's Festival with young people participating and making music.

The Centre with its various rooms was fully occupied providing food, music and entertainment and in the Sport's Hall it provided the space for a large Gaming Programme.

North Edinburgh Arts again ran a full year's programme in the Centre while waiting to return to its newly renovated building. North Edinburgh Arts have now decanted back to their base, as from June 2025. We have plans to compensate for the loss of income from the NEA. We wish them well as we had built up a great relationship over the last two years. Discussions will be taking place with NEA to develop a partnership with mutual benefit.

Report of the trustees

ACHIEVEMENTS & PERFORMANCE (continued)

The Management Committee have engaged a Sports' Development Worker funded by a grant from the City of Edinburgh Council (CEC) to increase the use of the Centre for sporting activities. The Management Committee has also contracted a funding specialist to help with raising funds for the development of the Centre and the Astro pitch.

In the year 24 -25 new Trustees have joined the Management Committee and we would like to thank the previous Trustees for their hard work during the year.

We would like to take this opportunity to say how much we will miss our former Chair and stalwart Elizabeth (Betty) McVay.

FINANCIAL REVIEW

Principal funding sources

The Centre derives income from charges made to users of the Centre and grants and donations for activities which amount to £71,719 (2024: £47,820) in total for the year 2024/2025.

The main source of funding is fees charged for programme activities; income from lets of rooms, halls and outdoor space; grants and donations. £48,162 (2024: £27,644) of grants were received in the financial year 2024/2025. Income from charitable activities was £23,557 (2024: £20,176) during 2024/25 financial year.

The Statement of Financial Activities shows a surplus for the year after transfers of £7,177 (2024: deficit of £(18,643)), of which a deficit of £(4,266) (2024: deficit of £(16,153)) is restricted and surplus of £11,443 (2024: deficit of £(2,490)) is unrestricted general.

Reserves Policy

The free reserves for the charity at 1 April 2025 are £91,967 (2024: £77,774). Target reserves are £40,000. The current level of reserves is in excess of this target.

Each year the trustees take into consideration balancing the needs of current and future beneficiaries.

Centre funds will continue to be used to fund replacement resources, equipment, trips, etc. for Centre groups and activities to ensure the Centre programme can offer a quality programme of activities. Centre charges will continue to be monitored and reduced or increased accordingly to meet the needs of the local community.

We hold a restricted fund of £22,523 (2024: £26,789) and unrestricted general fund of £94,946 (2024: £83,503).

Report of the trustees

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

West Pilton Neighbourhood Centre (SCIO) (WPNC) is a registered Scottish Charitable Incorporated Organisation (number SC045455) and is governed by its constitution drawn up on 11th March 2015.

Organisational Structure

The management of the charity is the responsibility of the Management Committee, whose members are elected at the AGM. Members retire annually and are eligible for re-election provided they meet the criteria set out in the constitution. Training is provided for members of the Management Committee, as required

Report of the trustees

REFERENCE AND ADMINISTRATIVE DETAILS

Company registration number	CS001869
Charity registration number	SC045455
The name the charity is known by	West Pilton Neighbourhood Centre (SCIO) and WPNC
Registered and principal office	

Trustees

Independent Examiner

Chartered Accountant
Stripe Accountants Ltd
5 South Charlotte Street
Edinburgh
EH2 4AN

Report of the trustees

TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with 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.

Approved by the board on

2025 and signed on its behalf by:



INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED ACCOUNTS OF WEST PILTON NEIGHBOURHOOD CENTRE (SCIO)

I report on the accounts of the charity for the period ended 1 April 2025 which are set out on pages 9 to 17.

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 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 other than that disclosed below

1. 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
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts 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.


CHARTERED ACCOUNTANT
STRIPE ACCOUNTANTS LTD
EDINBURGH

2025

Statement of financial activities

		Unrestricted General funds £	Restricted funds £	2025 £	2024 £
Income from:					
Donations and legacies	2	8,862	39,300	48,162	27,644
Charitable activities	3	23,557	-	23,557	20,176
Total Income		<u>32,419</u>	<u>39,300</u>	<u>71,719</u>	<u>47,820</u>
Expenditure on:					
Raising Funds	4	951	-	951	886
Charitable activities	5	20,025	43,566	63,591	65,577
Total Expenditure		<u>20,976</u>	<u>43,566</u>	<u>64,542</u>	<u>66,463</u>
Net (expenditure) / income for the year		<u>11,443</u>	<u>(4,266)</u>	<u>7,177</u>	<u>(18,643)</u>
Net movement in funds		<u>11,443</u>	<u>(4,266)</u>	<u>7,177</u>	<u>(18,643)</u>
Reconciliation of funds:					
Total funds at 1 April 2024		<u>83,503</u>	<u>26,789</u>	<u>110,292</u>	<u>128,935</u>
Total funds at 1 April 2025	11,12	<u><u>94,946</u></u>	<u><u>22,523</u></u>	<u><u>117,469</u></u>	<u><u>110,292</u></u>

The accompanying accounting policies and notes form part of these financial statements.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

Balance Sheet

	Note	2025 £	2024 £
Fixed Assets			
Tangible Assets	8	2,979	5,729
Current assets			
Debtors and prepayments	9	4,576	6,421
Cash at bank and in hand		114,729	104,587
		<u>119,305</u>	<u>111,008</u>
Creditors: amounts falling due within one year	10	<u>(4,815)</u>	<u>(6,445)</u>
Net current assets		<u>114,490</u>	<u>104,563</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>117,469</u>	<u>110,292</u>
Funds			
Unrestricted funds: General	11	94,946	83,503
Restricted funds	11	<u>22,523</u>	<u>26,789</u>
		<u>117,469</u>	<u>110,292</u>

Approved by the Board of Trustees on

2025 and signed on their behalf by:



West Pilton Neighbourhood Centre (SCIO) SC045455

The accompanying accounting policies and notes form part of these financial statements.

Notes to the financial statements

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), and follow the recommendations in the 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) Charities SORP (FRS 102).

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable accuracy. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Where a grant or donation is received for a specific purpose, it is included in restricted income and any unexpected portion carried forward as a restricted fund.

Expenditure

Expenditure is recognised when a liability is incurred. Costs are allocated between categories on a direct basis. Irrecoverable input VAT is charged directly to the Statement of Financial Activities in the year it is incurred.

Charitable activities expenditure comprises those costs incurred by the charity in pursuit of its charitable objects and includes both the direct costs and support costs relating to these activities.

Support costs include central functions and have been allocated to cost categories on a direct basis.

Tangible fixed assets & depreciation

Fixed assets are stated at cost less depreciation. The costs of minor additions under £1,000 are not capitalised. Depreciation is calculated to write off the cost of the asset evenly over its estimated life as follows:

- Astro pitch – 10 years straight line

Debtors

Trade debtors and prepayments are recognised at settlement amount due.

Notes to the financial statements

1 Accounting policies (continued)

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably.

Financial instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial instruments are classified as "basic" in accordance with FRS102 and are accounted for at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash flows over the life of the financial assets or liability to the net carrying amount on initial recognition. Discounting is not applied to short-term receivables and payables, where the effect is immaterial. Financial assets comprise cash, trade debtors, other debtors. Financial liabilities comprise trade creditors, other creditors and accruals.

Fund accounting

Unrestricted funds are donations and other incoming resources received or generated for the objects of the charity without further specified purpose and are available as general funds. Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose they are designated as a separate fund. Such designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Restricted funds are funds subject to requirements as to their use, but still within the wider objects of the charity. The specific requirements as to use may either be declared by the donor or with the donor's authority, or be created through legal processes.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held with banks.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Notes to the financial statements

2 Donations and legacies

	Unrestricted funds	Restricted funds		
	General funds		2025	2024
	£	£	£	£
Grants and donations				
Other Grants and Donations	8,862	39,300	48,162	27,644
	<u>8,862</u>	<u>39,300</u>	<u>48,162</u>	<u>27,644</u>

Income from donations and legacies was £48,162 (2024: £27,644) of which £8,862 (2024: £290) was unrestricted general and £39,300 (2024: £27,354) was restricted.

3 Income from charitable activities

	Unrestricted funds	Restricted funds		
	General funds		2025	2024
	£	£	£	£
Room Hire	23,557	-	23,557	20,176
	<u>23,557</u>	<u>-</u>	<u>23,557</u>	<u>20,176</u>

Income from charitable activities was £23,557 (2024: £20,176) of which £23,557 (2024: £20,176) was unrestricted general and £nil (2024: £nil) was restricted.

4 Raising Funds

	Unrestricted funds	Restricted funds		
	General funds		2025	2024
	£	£	£	£
Insurance	951	-	951	886
	<u>951</u>	<u>-</u>	<u>951</u>	<u>886</u>

Expenditure on raising funds was £951 (2024: £886) of which £951 (2024: £886) was unrestricted general. No amounts were restricted in the current year or prior year.

Notes to the financial statements

5 Expenditure on charitable activities

	Unrestricted funds	Restricted funds		
	General funds		2025	2024
	£	£	£	£
Centre equipment and supplies	900	-	900	1,142
Other events and activities	14,835	43,566	58,401	60,213
Office supplies	196	-	196	158
Depreciation	2,750	-	2,750	2,750
Governance Costs				
External Scrutiny Services	1,022	-	1,022	1,002
Accounting Services	322	-	322	312
	<u>20,025</u>	<u>43,566</u>	<u>63,591</u>	<u>65,577</u>

Expenditure on charitable activities was £63,591 (2024: £65,577) of which £20,025 (2024: £22,070) was unrestricted general and £43,566 (2024: £43,507) was restricted.

Support costs have not been separately identified as the Trustees consider there is only one charitable activity. Therefore, support costs relate wholly to that activity and have not been separately identified.

6 Net incoming/ (outgoing) resources

Net incoming resources are stated after charging:

	2025	2024
	£	£
Amounts payable to Independent Examiner:		
External scrutiny services	1,022	1,002
Accountancy services	322	312
Depreciation	2,750	2,750
	<u> </u>	<u> </u>

7 Trustees and Related Parties

No remuneration was paid to trustees in their capacity as trustees in the year (2024: none).

There was no trustees' expenses during the year (2024: £nil).

There were no related party transactions in the current or prior year.

The charity benefits from the contribution made by volunteers. In accordance with the Charity SORP (FRS 102), the general volunteer time is not recognised.

Notes to the financial statements

8 Tangible assets

	Fixtures and fittings £	Astro Pitch £	Total £
Cost			
At 1 April 2024	6,563	27,500	34,063
	<hr/>	<hr/>	<hr/>
At 1 April 2025	6,563	27,500	34,063
	<hr/>	<hr/>	<hr/>
Depreciation	6,563	21,771	28,334
At 1 April 2024			
Charge for the year	-	2,750	2,750
	<hr/>	<hr/>	<hr/>
At 1 April 2025	6,563	24,521	31,084
	<hr/>	<hr/>	<hr/>
Net book value			
At 1 April 2025	-	2,979	2,979
	<hr/>	<hr/>	<hr/>
At 1 April 2024	-	5,729	5,729
	<hr/>	<hr/>	<hr/>

9 Debtors and prepayments

	2025 £	2024 £
Trade debtors	-	540
Prepayments	4,576	4,381
Accrued income	-	1,500
	<hr/>	<hr/>
	4,576	6,421
	<hr/>	<hr/>

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,471	5,131
Accruals	1,344	1,314
	<hr/>	<hr/>
	4,815	6,445
	<hr/>	<hr/>

Notes to the financial statements

11 Movement in funds

2024/2025	At 2 April 2024	Incoming resources	Outgoing resources	Transfers between funds	At 1 April 2025
	£	£	£	£	£
Restricted funds					
Holiday Activity Fund – summer provision	5,407	-	-	-	5,407
Summer Activity Fund	2,799	-	-	-	2,799
ESOL	165	-	-	-	165
The North Edinburgh Community Festival	13,418	29,550	(42,906)	-	62
The North Edinburgh Community Festival – paid internships	-	6,000	(660)	-	5,340
The North Edinburgh Community Festival - Community Celebration of the Tattie	-	1,250	-	-	1,250
West Pilton Neighbourhood Centre Sports Projects	5,000	-	-	-	5,000
The Ed Sheeran Foundation	-	2,500	-	-	2,500
	26,789	39,300	(43,566)	-	22,523
Unrestricted funds					
General funds	83,503	32,419	(20,976)	-	94,946
Total funds	110,292	71,719	(64,542)	-	117,469

2023/2024	At 2 April 2023	Incoming resources	Outgoing resources	Transfers between funds	At 1 April 2024
	£	£	£	£	£
Restricted funds					
Holiday Activity Fund – summer provision	5,407	-	-	-	5,407
Summer Activity Fund	2,799	-	-	-	2,799
ESOL	165	-	-	-	165
The North Edinburgh Community Festival	34,571	22,354	(43,507)	-	13,418
West Pilton Neighbourhood Centre Sports Projects	-	5,000	-	-	5,000
	42,942	27,354	(43,507)	-	26,789
Unrestricted funds					
General funds	85,993	20,466	(22,956)	-	83,503
Total funds	128,935	47,820	(66,463)	-	110,292

Notes to the financial statements

11 Movement in funds (continued)

Restricted funds:

- **Holiday Activity Fund – summer provision** is a City of Edinburgh Council Fund. The funding awarded must be used to enhance holiday provision for children in P1 – P7;
- **Summer Activity Fund** is a City of Edinburgh Council Fund. The funding awarded must be used to enhance holiday provision for children in P1 – P7;
- **ESOL** is funding to support ESOL activities in the North West Area
- **The North Edinburgh Community Festival Fund** – we welcomed the funding received from the funders in this account that contributed greatly to a wonderful day and festival in 2022, 2023 and 2024.
- **The North Edinburgh Community Festival Fund – paid internships** – funding towards community festival paid internships.
- **The North Edinburgh Community Festival Fund - Community Celebration of the Tattie** – funding towards a collaborative project aimed at tackling food poverty in North Edinburgh by collecting and sharing diverse potato recipes from residents.
- **West Pilton Neighbourhood Centre Sports Projects** - to aid the development of physical activity and sport at the Centre.
- **The Ed Sheeran Foundation** - funding to assist young people with musical talent.

12 Analysis of net assets between funds

2024/2025	General funds	Restricted funds	Total
	£	£	£
Tangible fixed assets	2,979	-	2,979
Net current assets	91,967	22,523	114,490
Net assets at 1 April 2025	94,946	22,523	117,469

2023/2024	General funds	Restricted funds	Total
	£	£	£
Tangible fixed assets	5,729	-	5,729
Net current assets	77,774	26,789	104,563
Net assets at 1 April 2024	83,503	26,789	110,292