

Charity Registration Number : 045564

Company Registration Number : CS001915

# **DARVEL COMMUNITY TRUST SCIO**

A COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 JUNE 2025

# **DARVEL COMMUNITY TRUST SCIO**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

**FOR THE YEAR ENDED 30 JUNE 2025**

**Trustees**

[REDACTED]  
[REDACTED]  
[REDACTED]

**Charity Number**

045564

**Company Number**

CS001915

**Registered Office**

Sports and Community Centre  
Jamieson Road  
Darvel  
KA17 0BT

**Independent Examiner**

Glen Drummond Financial Accountants  
12 Carron Place  
Kelvin Industrial Estate  
East Kilbride  
G75 0YL

**DARVEL COMMUNITY TRUST SCIO**

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# **DARVEL COMMUNITY TRUST SCIO**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 30 JUNE 2025**

The trustees present their annual report and financial statements for the year ended 30 June 2025.

#### **Trustee's report and financial statements**

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 30 June 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

#### **Objectives and activities**

The Purposes of the Charity are the Advancement of Public Participation in Sport; the Provision of Recreational Activities or the Organisation of Recreational Activities with the Object of Improving the Conditions of Life for the Persons for whom the Facilities are Primarily Intended ; the Advancement of Citizenship and the Advancement of Education.

The Centre's main activities in relation to its Purposes are to provide sporting, recreational , health , wellbeing and fitness facilities, activities and services to help meet the needs of the local Community.

#### **Achievements and performance**

The Trust continues to increase its customer numbers especially in its gym members through competitive pricing and new/improved facilities/equipment available 7 days a week from 5am to 11pm with automated personal identity entry cards.

An extended variety of classes, activities and facilities have been delivered throughout the year including Youth Clubs , PIYO ( Pilates/yoga), HYROX. Clubbercise, Fit for Life Classes (for older and less mobile members of the Community ), parents/carers with toddlers activity sessions and children's parties.

The Trust has obtained funding to have new roofs installed at the Centre and is developing an extended gym on a new mezzanine floor with studio space underneath.

#### **Financial review**

The Trust's Policy on Reserves is that they would be considered as a means to cover for seasonal fluctuations.

The Trust was in deficit this year of £32,995.68 which has been absorbed into reserves.

#### **Structure, governance and management**

The Trust is governed by its Constitution.

The three remaining Trustees were appointed on the establishment of the Trust in April 2015. Their appointment and removal of Trustees remains in accordance with the Trust's Constitution.

## **Trustees**

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

[REDACTED]  
[REDACTED]  
[REDACTED]

## **Trustee's responsibilities statement**

The trustees, who are also the directors of Charity For Darvel Community Trust Scio for the purpose 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).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 trustees and signed on its behalf by:

[REDACTED]

**Date : 25 February 2026**

# **DARVEL COMMUNITY TRUST SCIO**

## **INDEPENDENT EXAMINER'S REPORT**

**FOR THE YEAR ENDED 30 JUNE 2025**

Independent Examiner's Report to the Trustees of Darvel Community Trust SCIO

I report to the charity trustees on my examination of the accounts for the year ended 30 June 2025.

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply.

It is my responsibility to:

- examine the accounts 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 report

My examination was 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 seeking explanations from you as 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 accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

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, and
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

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.



Name:   
for and on behalf of **Glen Drummond Financial Accountants**

Date: **25 February 2026**

## DARVEL COMMUNITY TRUST SCIO

### STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2025

<b>Recommended categories by activity</b>	<b>Unrestricted funds £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
<b>Income and endowments from:</b>			
Donations and legacies	44,410.20	44,410.20	140,422.90
Charitable activities	63,871.88	63,871.88	56,580.36
<b>Total</b>	<b>108,282.08</b>	<b>108,282.08</b>	<b>197,003.26</b>
<b>Expenditure on:</b>			
Raising funds	45.96	45.96	41.40
Charitable activities	71,586.64	71,586.64	69,917.34
Other	69,645.16	69,645.16	52,854.67
<b>Total</b>	<b>141,277.76</b>	<b>141,277.76</b>	<b>122,813.41</b>
<b>Net income/(expenditure)</b>	<b>(32,995.68)</b>	<b>(32,995.68)</b>	<b>74,189.85</b>
<b>Net movement in funds</b>	<b>(32,995.68)</b>	<b>(32,995.68)</b>	<b>74,189.85</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	217,751.61	217,751.61	143,561.76
<b>Total funds carried forward</b>	<b>184,755.93</b>	<b>184,755.93</b>	<b>217,751.61</b>

## DARVEL COMMUNITY TRUST SCIO

### BALANCE SHEET

FOR THE YEAR ENDED 30 JUNE 2025

<b>Recommended categories by activity</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
Fixed assets		
Tangible assets	180,715.39	174,511.43
<b>Total fixed assets</b>	<b>180,715.39</b>	<b>174,511.43</b>
Current assets		
Cash at bank and in hand	7,847.02	46,376.26
<b>Total current assets</b>	<b>7,847.02</b>	<b>46,376.26</b>
Creditors: amounts falling due within one year	3,806.48	3,136.08
<b>Net current assets/(liabilities)</b>	<b>4,040.54</b>	<b>43,240.18</b>
<b>Total net assets</b>	<b>184,755.93</b>	<b>217,751.61</b>
<b>Funds of the Charity</b>		
Unrestricted funds	184,755.93	217,751.61
Restricted funds	-	-
Endowment funds	-	-
<b>Total funds</b>	<b>184,755.93</b>	<b>217,751.61</b>

For the year ended 30 June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 25 February 2026 and signed on its behalf by:

A solid black rectangular box used to redact the signature of the trustee.

Date : **25 February 2026**