

Netherthird Initiative for Community Empowerment (NICE)

Scotland · Charity number SC045565

Details

Status Active

Legal form SCIO (Scottish Charitable Incorporated Organisation)

Registered 2015-04-23

Register [View on the OSCR register](#)

Contact

Address The Community Centre
Ryderston Drive
Netherthird
Cumnock
East Ayrshire
KA18 3AR

Website Netherthirdcentre.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of citizenship or community development', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: To provide a community Centre for the local population

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems', 'No specific group, or for the benefit of the community'

Objectives: The organisation's purposes are: The advancement of citizenship or community development (including rural or urban regeneration and the promotion of civic responsibility, volunteering, the voluntary sector or the effectiveness or efficiency of charities). The provision of recreational facilities or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage (including relief given by the provision of accommodation or care). The advancement of education.

Geography

- **Main operating location:** East Ayrshire
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£291,999	£166,439	-	4
2024-03-31	£291,999	£166,439	-	4
2023-03-31	£220,268	£173,807	-	5
2022-03-31	£342,643	£91,683	-	5
2021-03-31	£181,654	£83,124	-	3

Netherthird Initiative for Community Empowerment (NICE)

Scotland - Charity number SC045565

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
N.I.C.E (SCIO)

WR Accountants
Bank Chambers
31 The Square
Cumnock
Ayrshire
KA18 1AT

N.I.C.E (SCIO)

Contents of the Financial Statements
for the Year Ended 31 March 2025

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N.I.C.E (SCIO)

Report of the Trustees
for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity's management is carried out by the relevant trustees to achieve the objectives decided at board meetings. The charity has one full time Project Development Officer who assists the board on meeting their objectives.

REFERENCE AND ADMINISTRATIVE DETAILS

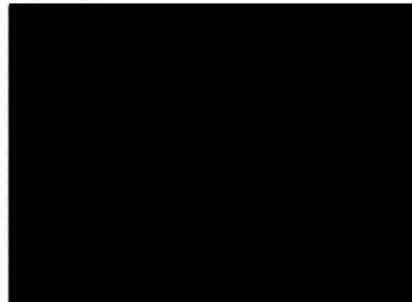
Registered Charity number

SC045565

Principal address

Acredale
John Allan Drive
Cumnock
Ayrshire
KA18 3AG

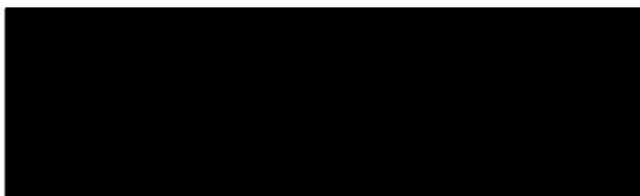
Trustees



Independent Examiner

WR Accountants
Bank Chambers
31 The Square
Cumnock
Ayrshire
KA18 1AT

Approved by order of the board of trustees on *7 Nov 25* and signed on its behalf by:



Independent Examiner's Report to the Trustees of
N.I.C.E (SCIO)

Independent examiner's report to the trustees of N.I.C.E (SCIO)

I report to the charity trustees on my examination of the accounts of N.I.C.E (SCIO) (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

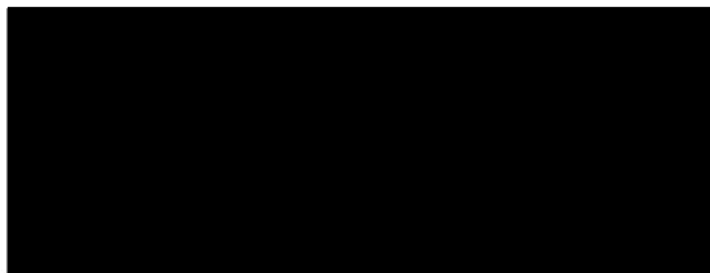
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



WR Accountants
Bank Chambers
31 The Square
Cumnock
Ayrshire
KA18 1AT

Date: 1/11/2025

N.I.C.E (SCIO)

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		193,568	1	193,569	290,999
Investment income	2	1,783	-	1,783	925
Other income		475	-	475	75
Total		<u>195,826</u>	<u>1</u>	<u>195,827</u>	<u>291,999</u>
EXPENDITURE ON					
Raising funds		46,192	-	46,192	41,957
Charitable activities					
General		118,739	1,655	120,394	49,923
Other		-	-	-	74,559
Total		<u>164,931</u>	<u>1,655</u>	<u>166,586</u>	<u>166,439</u>
NET INCOME/(EXPENDITURE)		30,895	(1,654)	29,241	125,560
RECONCILIATION OF FUNDS					
Total funds brought forward		112,736	457,953	570,689	445,129
TOTAL FUNDS CARRIED FORWARD		<u><u>143,631</u></u>	<u><u>456,299</u></u>	<u><u>599,930</u></u>	<u><u>570,689</u></u>

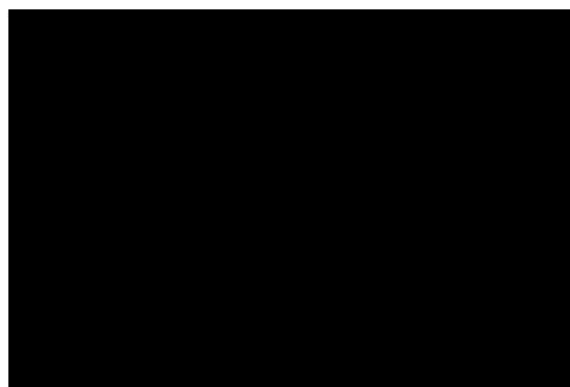
The notes form part of these financial statements

N.I.C.E (SCIO)

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	5	47,925	434,894	482,819	476,593
CURRENT ASSETS					
Debtors	6	1,080	-	1,080	-
Cash at bank and in hand		114,694	21,402	136,096	112,640
		<u>115,774</u>	<u>21,402</u>	<u>137,176</u>	<u>112,640</u>
CREDITORS					
Amounts falling due within one year	7	(20,067)	2	(20,065)	(18,544)
NET CURRENT ASSETS		<u>95,707</u>	<u>21,404</u>	<u>117,111</u>	<u>94,096</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>143,632</u>	<u>456,298</u>	<u>599,930</u>	<u>570,689</u>
NET ASSETS		<u>143,632</u>	<u>456,298</u>	<u>599,930</u>	<u>570,689</u>
FUNDS	9				
Unrestricted funds				143,632	112,736
Restricted funds				<u>456,298</u>	<u>457,953</u>
TOTAL FUNDS				<u>599,930</u>	<u>570,689</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1/4/2025
and were signed on its behalf by:



The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Trustees present their report and accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the Charity's Constitution and comply with the Charities and Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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.

Tangible fixed assets

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

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

Plant and machinery	10% straight line p.a.
Fixtures and fittings	10% straight line p.a.
Computer equipment	33.33% straight line p.a.

Taxation

The charity is exempt from tax on its charitable activities.

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.

N.I.C.E (SCIO)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>1,783</u>	<u>925</u>

3. 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.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	100,577	190,422	290,999
Investment income	925	-	925
Other income	<u>75</u>	<u>-</u>	<u>75</u>
Total	<u>101,577</u>	<u>190,422</u>	<u>291,999</u>
EXPENDITURE ON			
Raising funds	37,957	4,000	41,957
Charitable activities			
General	39,297	10,626	49,923
Other	<u>27,169</u>	<u>47,390</u>	<u>74,559</u>
Total	<u>104,423</u>	<u>62,016</u>	<u>166,439</u>
NET INCOME/(EXPENDITURE)	(2,846)	128,406	125,560
RECONCILIATION OF FUNDS			
Total funds brought forward	115,581	329,548	445,129
TOTAL FUNDS CARRIED FORWARD	<u>112,735</u>	<u>457,954</u>	<u>570,689</u>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2024	108,000	280,954	6,210
Additions	-	-	-
At 31 March 2025	108,000	280,954	6,210
DEPRECIATION			
At 1 April 2024	-	2,408	2,538
Charge for year	-	601	414
At 31 March 2025	-	3,009	2,952
NET BOOK VALUE			
At 31 March 2025	108,000	277,945	3,258
At 31 March 2024	108,000	278,546	3,672

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2024	106,478	14,175	2,989	518,806
Additions	23,040	-	-	23,040
At 31 March 2025	129,518	14,175	2,989	541,846
DEPRECIATION				
At 1 April 2024	28,516	5,810	2,941	42,213
Charge for year	12,952	2,835	12	16,814
At 31 March 2025	41,468	8,645	2,953	59,027
NET BOOK VALUE				
At 31 March 2025	88,050	5,530	36	482,819
At 31 March 2024	77,962	8,365	48	476,593

N.I.C.E (SCIO)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
** Suspense account **	1,080	-
	<u>1,080</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Bank loans and overdrafts (see note 8)	18,574	17,052
Trade creditors	306	306
Taxation and social security	188	188
Other creditors	997	998
	<u>20,065</u>	<u>18,544</u>

8. LOANS

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	18,574	17,052
	<u>18,574</u>	<u>17,052</u>

N.I.C.E (SCIO)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	112,736	30,896	143,632
Restricted funds			
Robertson Trust	9,179	-	9,179
Minerals Trust	4	(414)	(410)
Gym Grant	5,755	-	5,755
SCVO	26,090	-	26,090
Coalfield regeneration	41,646	-	41,646
EAC grant	150,915	(12)	150,903
Awards For All	5,333	(628)	4,705
SPEN GEF	17,499	-	17,499
Shire Housing	3,498	(601)	2,897
STV Appeal	2,000	-	2,000
National Lottery Grant	4,490	-	4,490
Keep Scotland Beautiful	6,017	-	6,017
Clothworkers Foundation	30,000	-	30,000
Garfield Weston	20,000	-	20,000
Tesco	500	-	500
9 CC	7,307	-	7,307
Scottish Land Fund	108,000	-	108,000
Megans Space Grant	19,720	-	19,720
	<u>457,953</u>	<u>(1,655)</u>	<u>456,298</u>
TOTAL FUNDS	<u>570,689</u>	<u>29,241</u>	<u>599,930</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	195,826	(164,930)	30,896
Restricted funds			
Minerals Trust	-	(414)	(414)
EAC grant	-	(12)	(12)
Awards For All	-	(628)	(628)
Shire Housing	1	(602)	(601)
	<u>1</u>	<u>(1,656)</u>	<u>(1,655)</u>
TOTAL FUNDS	<u>195,827</u>	<u>(166,586)</u>	<u>29,241</u>

N.I.C.E (SCIO)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	115,581	(2,845)	112,736
Restricted funds			
Robertson Trust	15,000	(5,821)	9,179
Minerals Trust	417	(413)	4
Gym Grant	5,755	-	5,755
SCVO	26,090	-	26,090
Coalfield regeneration	41,646	-	41,646
EAC grant	140,131	10,784	150,915
Awards For All	5,961	(628)	5,333
SPEN GEF	19,686	(2,187)	17,499
Shire Housing	4,100	(602)	3,498
STV Appeal	2,000	-	2,000
National Lottery Grant	7,245	(2,755)	4,490
Foundation Scotland	5,000	(5,000)	-
Keep Scotland Beautiful	6,017	-	6,017
Clothworkers Foundation	30,000	-	30,000
Garfield Weston	20,000	-	20,000
Tesco	500	-	500
9 CC	-	7,307	7,307
Scottish Land Fund	-	108,000	108,000
Megans Space Grant	-	19,720	19,720
	329,548	128,405	457,953
TOTAL FUNDS	445,129	125,560	570,689

N.I.C.E (SCIO)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	101,577	(104,422)	(2,845)
Restricted funds			
Robertson Trust	1,500	(7,321)	(5,821)
Minerals Trust	1	(414)	(413)
EAC grant	19,359	(8,575)	10,784
Awards For All	-	(628)	(628)
SPEN GEF	-	(2,187)	(2,187)
Shire Housing	-	(602)	(602)
National Lottery Grant	-	(2,755)	(2,755)
Foundation Scotland	-	(5,000)	(5,000)
Community Fund	26,455	(26,455)	-
Community Garden	4,000	(4,000)	-
9 CC	8,119	(812)	7,307
Scottish Land Fund	111,268	(3,268)	108,000
Megans Space Grant	19,720	-	19,720
	190,422	(62,017)	128,405
TOTAL FUNDS	291,999	(166,439)	125,560

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	115,581	28,051	143,632
Restricted funds			
Robertson Trust	15,000	(5,821)	9,179
Minerals Trust	417	(827)	(410)
Gym Grant	5,755	-	5,755
SCVO	26,090	-	26,090
Coalfield regeneration	41,646	-	41,646
EAC grant	140,131	10,772	150,903
Awards For All	5,961	(1,256)	4,705
SPEN GEF	19,686	(2,187)	17,499
Shire Housing	4,100	(1,203)	2,897
STV Appeal	2,000	-	2,000
National Lottery Grant	7,245	(2,755)	4,490
Foundation Scotland	5,000	(5,000)	-
Keep Scotland Beautiful	6,017	-	6,017
Clothworkers Foundation	30,000	-	30,000
Garfield Weston	20,000	-	20,000
Tesco	500	-	500
9 CC	-	7,307	7,307
Scottish Land Fund	-	108,000	108,000
Megans Space Grant	-	19,720	19,720
	329,548	126,750	456,298
TOTAL FUNDS	445,129	154,801	599,930

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	297,403	(269,352)	28,051
Restricted funds			
Robertson Trust	1,500	(7,321)	(5,821)
Minerals Trust	1	(828)	(827)
EAC grant	19,359	(8,587)	10,772
Awards For All	-	(1,256)	(1,256)
SPEN GEF	-	(2,187)	(2,187)
Shire Housing	1	(1,204)	(1,203)
National Lottery Grant	-	(2,755)	(2,755)
Foundation Scotland	-	(5,000)	(5,000)
Community Fund	26,455	(26,455)	-
Community Garden	4,000	(4,000)	-
9 CC	8,119	(812)	7,307
Scottish Land Fund	111,268	(3,268)	108,000
Megans Space Grant	19,720	-	19,720
	<u>190,423</u>	<u>(63,673)</u>	<u>126,750</u>
TOTAL FUNDS	<u>487,826</u>	<u>(333,025)</u>	<u>154,801</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

N.I.C.E (SCIO)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
N-Cafe	37,444	33,139
Food Larder	4,955	9,000
Hall lets	23,950	24,408
Fund raising/Donations	2,657	1,598
Grants	122,739	216,436
Shop income	1,824	4,499
Solar Income		1,919
	193,569	290,999
Investment income		
Deposit account interest	1,783	925
Other income		
Other income	475	75
Total incoming resources	195,827	291,999
EXPENDITURE		
Raising donations and legacies		
Light and heat	17,262	16,962
Other trading activities		
Purchases	28,930	24,521
Community fun days	-	474
	28,930	24,995
Charitable activities		
Rates and water	6,069	6,073
Insurance	1,501	1,384
Motor costs	1,534	162
Advertising	204	-
Office administrative expenses	5,288	3,744
Repairs and renewals	12,931	17,515
	27,527	28,878
Support costs		
Management		
Wages	71,100	72,988
Carried forward	71,100	72,988

£5179.

This page does not form part of the statutory financial statements

N.I.C.E (SCIO)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
Management		
Brought forward	71,100	72,988
Sundries	2,255	3,233
Fixtures and fittings	8,706	-
Motor vehicles	2,735	-
	84,796	76,221
 Information technology		
Improvements to property	602	602
Plant and machinery	414	414
Fixtures and fittings	4,246	10,648
Motor vehicles	100	2,855
Computer equipment	12	17
	5,374	14,536
 Governance costs		
Accountancy and legal fees	2,697	4,847
Total resources expended	166,586	166,439
Net income	29,241	125,560

This page does not form part of the statutory financial statements