

FRESH START EAST DUNBARTONSHIRE
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR TO 31ST MARCH 2025
SCOTTISH CHARITY SCO45775

CHURCH DONATIONS 668

PRIVATE DONATIONS 190

GRANTS -

TOTAL REVENUE 858

EXPENDITURE

HOUSEHOLD GOODS 2090

SURPLUS/(DEFICIT) FOR YEAR 1232

BANK 1/4/24 2305

LODGED 858

PAID (2090)

BANK 31/3/25 1073

 16/25


APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

SC 045775

Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	04	2024		31	03	25

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

FRESH START EAST DUNBARTONSHIRE

SC 045775

Postcode

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1 [REDACTED]	CHAIRPERSON		
2 [REDACTED]	SECRETARY		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Trustee recruitment and appointment

Objectives and activities

Charitable purposes

Summary of the main activities
in relation to these objects

Achievements and performance

Summary of the main achievements of the charity during the financial period

Financial review

Brief statement of the charity's policy on reserves

Details of any deficit

Donated facilities and services (if any)

Independent examiner's report on the accounts

v2

Report to the trustees/members of	Charity name FRESH START EAST DUNBARTONSHIRE					
Registered charity number	SC 5045775					
On the accounts of the charity for the period	Period start date			Period end date		
	Day	Month	Year	Day	Month	Year
	01	04	2024	to	31	03 2025
Set out on pages						(remember to include the page numbers of additional sheets)

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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 on the attached page*]

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

Signed**:

Name:

Date:

26.8.25

Relevant professional qualification(s) or body (if any):

Address:

Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

*OSCR will accept digital or typed signatures.

SC 45775

Additional analysis (2)

5 Breakdown of unrestricted funds

					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	858				858	1608
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	858	-	-	-	858	1608
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	858	-	-	-	858	1608
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2090				2090	3509
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	2090	-	-	-	2090	3509
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	2090	-	-	-	2090	3509
Net receipts / (payments)	(1232)	-	-	-	(1232)	(1901)
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(1232)	-	-	-	(1232)	(1901)

Nature and purpose of funds

TO PROVIDE AND RELIEVE POVERTY BY REASON OF AGE, ILL HEALTH, DISABILITY, FINANCIAL HARSHSHIP OR OTHER DISADVANTAGES

Receipts and payments accounts						
For the period from				to		
	01	04	2024		31	03 2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	858				858 -	1608
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	858 -	-	-	-	858 -	1608 -
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	858 -	-	-	-	858 -	1608 -
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2090				2090 -	3509
Grants and donations					-	
Governance costs:					-	
Audit / Independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	2090 -	-	-	-	2090 -	3509 -
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2090 -	-	-	-	2090 -	3509 -
Net receipts / (payments)	(1232)	-	-	-	(1232)	(1901)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(1232)	-	-	-	(1232)	(1901)

ories

Details

3

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Cash and bank balances at start of year	2305				2305	4206
Surplus / (deficit) shown on receipts and payments account	(1232)				(1232)	(1901)
					.	
					.	
Cash and bank balances at end of year	1073	-	-	-	1073	2305

(Agree balances with receipts and payments account(s))

Details

ts

Fund to which asset belongs

Market valuation

Last year

to nearest £

to nearest £

	to nearest %	to nearest %
Total		

Details

its

[illegible]

Fund to which asset belongs

Cost (If available)

Current value (lf

Last year

to nearest £

to nearest £

to nearest £

	to nearest £	to nearest £	to nearest £
Total	-	-	-

Details

Fund to which liability relates

Amount due

Last year

to nearest £

to nearest £

	to nearest E	to nearest E
Total		

Details

Fund to which liability relates

Amount due

Last year

to nearest £

to nearest £

liabilities

	to nearest £	to nearest £
Total		

two trustees
19 trustees

Signature*

Print Name _____

Date of approval

*** Please note - OSCR will accept digital or typed signatures**

Analysis of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
CHURCHES	668				668 -	1150
PRIVATE	190				190 -	458
					-	
					-	
Total	858 -	-	-	-	858 -	1608 -

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

[illegible]

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
HOUSEHOLD GOODS	2090				2090	3509
Total	2090	-	-	-	2090	3509

- SC 045775

Additional analysis (3)

6 Breakdown of restricted funds

					Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds						
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

TO PROVIDE AND RELIEVE POVERTY BY REMOVAL OF AGE, LENGTH, DISABILITY, FINANCIAL HARSHSHIP OR OTHER DISABILITY

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Cash funds	Cash and bank balances at start of year	2305				2305	4206
	Surplus / (deficit) shown on receipts and payments account	(1232)				(1232)	(1901)
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	1073	-	-	-	1073	2305
Investments	Details			Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £	
Other assets	Details			Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
Liabilities	Details			Fund to which liability relates	Amount due to nearest £	Last year to nearest £	
Contingent liabilities	Details			Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £	
Signed by one or two trustees on behalf of all the trustees		Signature*	Print Name		Date of approval		

* Please note - OSCR will accept digital or typed signatures

Nature and purpose of funds (may be stated on analysis of funds worksheets)

TO RELIEVE THE POVERTY, SUFFERING AND DISTRESS OF PEOPLE WHO ARE IN HARDSHIP AND NEED BY ASSISTING IN PROVIDING HOUSEHOLD GOODS TO IMPROVE THE CONDITIONS OF LIFE FOR THE INHABITANTS OF EAST DUNBARTONSHIRE

[illegible]

3a Trustee remuneration	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
-------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------	--

	Authority under which paid	£
b) Trustee remuneration - details		

1a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
----------------------------	-----------------------------------------------------------------------------------------------------------------------	--

		Number of trustees	£
1b Trustee expenses -			
details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
5 Transactions with trustees and connected persons				

5 Other information	
---------------------	--

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)
OSCR will accept
digital or typed
signatures

Full name(s)

Position (e.g. Chair)

TRUSTEE
CHAIRPERSON

TRUSTEE

Date

2/9/2025

2/9/2025