

# Corstorphine Community Centre

Scotland · Charity number SC046009

## Details

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|            |  |
|------------|--|
| Status     | Active   |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 2015-09-25   |
| Register   | <a href="#">View on the OSCR register</a>            |

## Contact

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|         |  |
|---------|--|
| Address | Corstorphine Hub<br>5 Kirk Loan<br>Edinburgh<br>EH12 7HD   |
| Website | <a href="http://www.corstorphinecommunitycentre.org.uk">www.corstorphinecommunitycentre.org.uk</a> |

## Activities

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**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'

**What the charity does:** CCC is set up to provide a community space in which to provide a range of recreational activities including the provision of a youth centre situated in the area of 'Greater Corstorphine'. We offer a programme of activities on a weekly basis has grown again with 26 regular groups on offer. We still have waiting lists, and we have moved some groups to bigger areas to accommodate new members. A selection of activities offered are: Men's shed, art classes, baby & toddler groups, range of craft groups, walking groups and 2 youth groups. We have expanded our youth provision with a Friday Craft and Games session for parent/carers/grandparents and children which developed out of the summer sessions in 2024. We have also implemented a Junior Youth Club for P7's transitioning from Primary School to Secondary School. We held 2 Community Fairs – one in June and one in December – with over 400 people attending each event and raising much needed funds for the groups' activities.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** The organisation has been formed to benefit the community of Corstorphine as more fully described in 4.2.2 below (the "Community") with the following purposes: 4. The organisation's purposes are: 4.1 To advance education and to provide, or assist, in the provision of recreational facilities, or organise recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended: 4.2 To advance citizenship or community development:- 4.2.1 in the interests of Social Welfare. and 4.2.2 with the object of improving the conditions of life of the members of the

Community bounded as follows being the area of benefit: on the North by Queensferry Road from Barnton Lights to junction with Craigcrook Road, Ravelston Dykes to Junction with Roseburn/Blackhall footpath on the East by Roseburn/Blackhall footpath from Glasgow Rail line to Ravelston Dykes on the South by Glasgow Rail line from Roseburn/Blackhall footpath to Edinburgh Bypass on the West by Maybury Road from Barnton Lights to junction with Craigs Rd, West to Junction with Turnhouse Road, SE to Junction with Edinburgh bypass then up to Glasgow Rail line. And for those purposes to work with the City of Edinburgh Council and any successor organisations (hereinafter referred to as 'the Council'), voluntary organisations and inhabitants in the area of benefit. 4.3 To co-operate with the Council in establishing, maintaining and managing a youth and community centre situated in the area of benefit (to be known as The 'Corstorphine Community Centre') which may be grant aided by the Council insofar as it is established, maintained and managed for the attainment of clauses 4.1 and 4.2 above.

## Geography

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- **Main operating location:** City of Edinburgh
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

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| Period end | Income     | Expenditure | Assets | Employees |
|------------|------------|-------------|--------|-----------|
| 2025-03-31 | £266,883   | £264,742    | -      | 9         |
| 2024-03-31 | £1,241,916 | £218,656    | -      | 4         |
| 2023-03-31 | £111,767   | £210,592    | -      | 5         |
| 2022-03-31 | £124,662   | £145,706    | -      | 4         |
| 2021-03-31 | £95,098    | £90,108     | -      | 5         |

**Corstorphine Community Centre**

Scotland - Charity number SC046009

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# Accounts

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Charity registration number SC046009 (Scotland)

**CORSTORPHINE COMMUNITY CENTRE SCIO  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**



# CORSTORPHINE COMMUNITY CENTRE SCIO

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# CORSTORPHINE COMMUNITY CENTRE SCIO

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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 objectives of the charity are:

- To advance education and to provide, or assist, in the provision of recreational facilities, or organise recreational activities (within the Greater Corstorphine Area).
- To advance citizenship or community development.
- To co-operate with the Council in establishing, maintaining, and managing a youth and community centre situated in the area of benefit (to be known as the 'Corstorphine Community Centre')

#### Achievements and performance

##### Premises:

The refurbishment has been scheduled for Summer 2026 to give CCC time to raise further funding and to address the needs of the organisation and that of others using the building.

The sale of the land at [REDACTED] the site of the old public hall was finalised in November 2024.

##### Group activities plans:

The Programme of activities offered on a weekly basis has grown again with 26 regular groups on offer. We still have waiting lists, and we have moved some groups to bigger areas to accommodate new members.

We have expanded our youth provision with a Friday Craft and Games session for parent/carers/grandparents and children which developed out of the summer sessions in 2024. We have also implemented a Junior Youth Club for P7's transitioning from Primary School to Secondary School.

Our partnership with East Lothian Council has continued with 121 support for a young person to attend the Senior Youth Club.

The Senior Youth Club had an overnight stay in the Centre in the summer- instead of a residential and it was a great success. Both Junior and Senior youth clubs have participated in facilitated trips to activity centres in the City along with meals out at their chosen buffet restaurants.

We held 2 Community Fairs – one in June and one in December – with over 400 people attending each event and raising much needed funds for the groups' activities.

Partnerships have developed with the Zoo for visits, talks about animals and use of the venue for development and planning days with the staff and Trustees.

Total number of individual people engaging regularly with CCC – 401.

Total number of community attending events – 997. Xmas fair 350, Internal Women's Day 47 and Summer Fair 600.

Total number footfall in external hires weekly 625

# CORSTORPHINE COMMUNITY CENTRE SCIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### External Room Hires:

We welcomed Basketball Scotland to the Top Floor in January 2025 – they have established this as office space for 2 days per week on a Tuesday and Wednesday with a one-year licence.

Other regular hires continued with TSB Pop Up Bank; La Belle Arts Dance School in Studios 1+2; Move It Fitness in Studio 3 and the Corstorphine Singers alongside smaller groups such as Judo, Indian Dance and Chair Yoga.

The building has continued to thrive with one off parties and other community organisations using the spaces for meetings, training and activities.

#### Funding:

CCC was successful with several revenue grant funding applications totalling £105k. The main grants were:

- The Lottery Community Led programme – second year of funding for staffing posts and revenue costs for £50k
- City of Edinburgh Council for a 3-year project to develop our youth and community work for £25k
- EVOC Community Mental Health Fund for our Lunch Clubs and Tea Dances - £19k
- From West Edinburgh Neighbourhood Network for the Wellbeing group and for security at the centre
- Johnson Smilie for Christmas celebrations for the activity groups

#### Volunteers:

Regular Volunteers – 61. Volunteers involved in one off events - 5

Christmas Fair volunteers - 27 adults and 17 Young People.

Summer Fair - 26 adults and 20 YP

#### Staffing:

For the first time employed a full time Youth and Community Worker in April 2024, part funded by the City of Edinburgh Council for 3 years. A part time Finance Administrator was appointed in November 2024. All other staff remain the same - Volunteer Coordinator (P/T), Community Engagement Coordinator (F/T), Manager (P/T), Admin (P/T) and Facilities Coordinator (P/T).

#### Training:

During the year training was delivered in First Aid, Health & Safety and LBGTQ+.

#### Financial review

Our total income for the year was £266,883 (2024: £1,241,916). CCC received £1.05M in capital grants for the purchase and refurbishment of 5 Kirk Loan in 2023/24.

Our total expenditure for the year was £268,042 (2024: £218,656), an increase of £49k from the previous year. The main reasons for the increased costs are increased costs for energy bills and additional cleaning as more of the building is utilised.

The financial figures show net incoming resources for the period of £95,005 (2024: £1,023,260). Reserves of £2,263,623 (2024: £2,168,618) will be carried forward. The majority of the reserves are with respect to a building asset - fixed asset reserves of £1,298,095 (2024: £1,561,085) and £1,087,155 (2024: £1,000,081) restricted for the refurbishment of 5 Kirk Loan. Unrestricted reserves at 31 March 2025 are £115,985 (2024: £113,560).

#### Reserves policy

The charity needs reserves to protect its current activities to allow the trustees to meet their day-to-day responsibilities and to ensure that it continues to operate on a going concern basis. The trustees have examined the needs, risks and challenges faced by the charity in both short and medium term and have formulated a policy to meet those needs and set a target of six months running costs. At balance sheet date the unrestricted reserves sit at 5.78 months running costs and through future fundraising events will be put towards increasing this amount.

#### Risk management

The major risks to which the charity is exposed, as identified by the trustees have been reviewed and systems have been put in place to manage, monitor, and mitigate these risks.

# CORSTORPHINE COMMUNITY CENTRE SCIO

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2025*

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#### **Plans for future periods**

Over the next year the strategic focus will be on five priority areas:

- We will continue to identify unmet needs in our area of interest, and assess possible responses, depending on capacity and resources
- We will address the gaps in effective infrastructure which have resulted from a time of significant change and growth following the move to the Hub
- We will initiate a programme of refurbishment of the Hub to make it more fit for purpose as an accessible welcoming base for community activities. We will fundraise for additional capital funds towards the costs of the refurbishment
- We will prioritise the financial stability of CCC within a hostile environment of rising costs and pressures on resources
- We will endeavour to ensure that the skills needed to operate the Hub effectively lie within the staff, volunteer and Management Committee teams

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

The organisation has been a registered SCIO since 19<sup>th</sup> January 2018. It is governed by its constitution which was adopted in Nov 2017. Previously it was a charitable company limited by shares, incorporated on 28 February 1891, and registered as a charity on 25 September 2015. The company was established under a Memorandum and Articles of Association that established the objects and powers. The company updated its' Memorandum and Articles of Association on 16 September 2015. On 19 January 2018, the company converted to a SCIO under a new constitution and changed its name from Corstorphine Public Hall Company Limited to Corstorphine Community Centre.

#### **Membership**

CCC is a membership organisation, and full members live in its area of benefit. Now that we own the Hub, a significant community asset for Corstorphine, growing our local membership is a priority, so we have been conducting a membership drive during the year. Member events have been introduced, and this year, in addition to the AGM, members were invited to the launch of the CCC art group exhibition and to view the plans submitted for refurbishment.

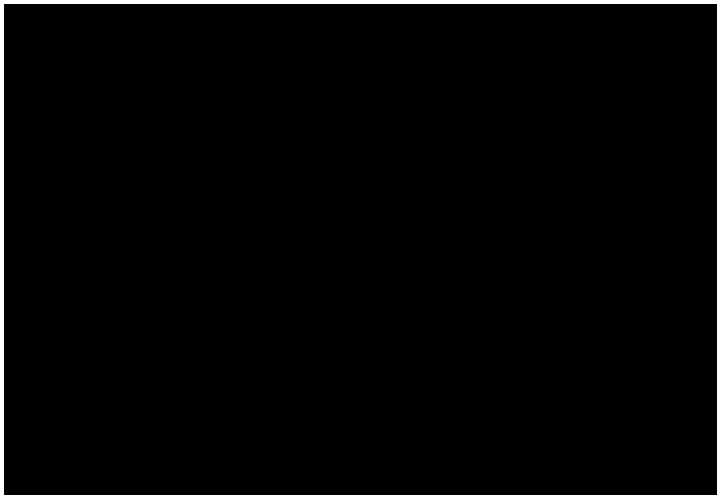
# CORSTORPHINE COMMUNITY CENTRE SCIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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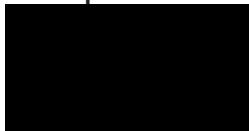
The trustees who served during the year and up to the date of signature of the financial statements were:



### **Independent Examiner**

Thomson Cooper  
3 Castle Court  
Carnegie Campus  
Dunfermline  
Fife  
KY11 8PB

### **Principal Office**



### **Recruitment and appointment of trustees**

As required by the constitution up to 16 Trustees are elected by the membership plus 3 nominated Trustees (1 each from Corstorphine Geographical and Literary Society, Corstorphine Bowling Club and Lodge St John) and 2 representatives of Associated Organisations. New trustees are fully briefed on the working of the charity before taking up office.

At the AGM in November 2024, two members of the Management Committee stood down, and one new member was elected. Three members of the Committee were re-elected for a further 3-year term, and two coopted members were re-elected for the coming year. Three Associated Group representatives were also confirmed as members of the Management Committee for the forthcoming year. [redacted] were re-appointed as Chairperson and Honorary Secretary, and [redacted] were appointed as Vice Chair and Treasurer for 3 years.

The Management Committee met 10 times during the year, and the subcommittee structure remained active. The standing Finance, Health and Safety and People sub committees have been added to by the introduction of a Refurbishment Subcommittee which will be active prior to and during our anticipated refurbishment programme.

# CORSTORPHINE COMMUNITY CENTRE SCIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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

The trustees 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).

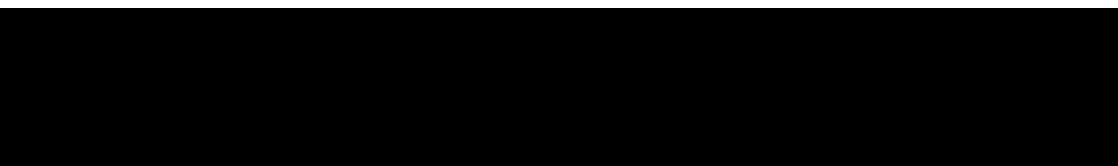
The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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 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 sufficient 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. 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.

The trustees' report was approved by the Board of Trustees.



17 November 2025

# CORSTORPHINE COMMUNITY CENTRE SCIO

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CORSTORPHINE COMMUNITY CENTRE SCIO

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I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 7 to 22.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

#### **Independent examiner's statement**

In the course of 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Thomson Cooper  
3 Castle Court  
Carnegie Campus  
Dunfermline  
Fife  
KY11 8PB  
1 December 2025

# CORSTORPHINE COMMUNITY CENTRE SCIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

| Current financial year                  |       | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|---|-------|------------------------------------|----------------------------------|--------------------|--------------------|
|   | Notes |                                    |                                  |                    |                    |
| <b>Income from:</b>                     |       |                                    |                                  |                    |                    |
| Donations and legacies                  | 2     | 1,536                              | 1,050                            | 2,586              | 3,374              |
| Charitable activities                   | 3     | 34,291                             | 109,490                          | 143,781            | 1,154,980          |
| Other trading activities                | 4     | 96,695                             | 825                              | 97,520             | 63,315             |
| Investments                             | 5     | 22,996                             | -                                | 22,996             | 20,247             |
| <b>Total income</b>                     |       | 155,518                            | 111,365                          | 266,883            | 1,241,916          |
| <b>Expenditure on:</b>                  |       |                                    |                                  |                    |                    |
| Charitable activities                   | 6     | 149,793                            | 114,949                          | 264,742            | 218,656            |
| <b>Total expenditure</b>                |       | 149,793                            | 114,949                          | 264,742            | 218,656            |
| Net gains/(losses) on investments       | 10    | -                                  | 96,164                           | 96,164             | -                  |
| <b>Net income and movement in funds</b> |       | 5,725                              | 92,580                           | 98,305             | 1,023,260          |
| <b>Reconciliation of funds:</b>         |       |                                    |                                  |                    |                    |
| Fund balances at 1 April 2024           |       | 113,560                            | 2,055,058                        | 2,168,618          | 1,145,358          |
| <b>Fund balances at 31 March 2025</b>   |       | 119,285                            | 2,147,638                        | 2,266,923          | 2,168,618          |

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

# CORSTORPHINE COMMUNITY CENTRE SCIO

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

| Prior financial year                                  |       | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|---|-------|------------------------------------|----------------------------------|--------------------|
|   | Notes |                                    |                                  |                    |
| <b>Income from:</b>                                   |       |                                    |                                  |                    |
| Donations and legacies                                | 2     | 2,084                              | 1,290                            | 3,374              |
| Charitable activities                                 | 3     | 22,684                             | 1,132,296                        | 1,154,980          |
| Other trading activities                              | 4     | 62,945                             | 370                              | 63,315             |
| Investments   | 5     | 20,247                             | -                                | 20,247             |
| <b>Total income</b>                                   |       | 107,960                            | 1,133,956                        | 1,241,916          |
| <b>Expenditure on:</b>                                |       |                                    |                                  |                    |
| Charitable activities                                 | 6     | 108,638                            | 110,018                          | 218,656            |
| <b>Total expenditure</b>                              |       | 108,638                            | 110,018                          | 218,656            |
| <b>Net income/(expenditure) and movement in funds</b> |       | (678)                              | 1,023,938                        | 1,023,260          |
| <b>Reconciliation of funds:</b>                       |       |                                    |                                  |                    |
| Fund balances at 1 April 2023                         |       | 114,238                            | 1,031,120                        | 1,145,358          |
| <b>Fund balances at 31 March 2024</b>                 |       | 113,560                            | 2,055,058                        | 2,168,618          |

# CORSTORPHINE COMMUNITY CENTRE SCIO

## BALANCE SHEET

AS AT 31 MARCH 2025

|   | Notes | 2025             |                  | 2024           |                  |
|---|-------|------------------|------------------|----------------|------------------|
|   |       | £                | £                | £              | £                |
| <b>Fixed assets</b>                                   |       |                  |                  |                |                  |
| Tangible assets                                       | 12    |                  | 1,298,095        |                | 1,561,085        |
| <b>Current assets</b>                                 |       |                  |                  |                |                  |
| Debtors   | 13    | 13,068           |                  | 6,204          |                  |
| Cash at bank and in hand                              |       | 1,014,450        |                  | 645,554        |                  |
|   |       | <u>1,027,518</u> |                  | <u>651,758</u> |                  |
| <b>Creditors: amounts falling due within one year</b> | 14    | (58,690)         |                  | (44,225)       |                  |
| <b>Net current assets</b>                             |       |                  | 968,828          |                | 607,533          |
| <b>Total assets less current liabilities</b>          |       |                  | <u>2,266,923</u> |                | <u>2,168,618</u> |
| <b>The funds of the charity</b>                       |       |                  |                  |                |                  |
| Restricted income funds                               | 16    |                  | 2,147,638        |                | 2,055,058        |
| Unrestricted funds                                    | 17    |                  | 119,285          |                | 113,560          |
|   |       |                  | <u>2,266,923</u> |                | <u>2,168,618</u> |

The financial statements were approved by the trustees on 17 November 2025

Trustee

Trustee

# CORSTORPHINE COMMUNITY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Corstorphine Community Centre SCIO is registered in Scotland. The address of the principal office is Westfield House, 5 Kirk Loan, Edinburgh, EH12 6DG.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the next 12 months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# CORSTORPHINE COMMUNITY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

Income from grants is recognised in the period to which the grant relates or when any conditions for the use of the grant have been fulfilled. Any periodic grants received in advance or grant income of a contractual nature received in advance of performance are included as deferred income in creditors. Income from other grants and donations is recognised on receipt. Where a grant or donation is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                             |                 |
|-----------------------------|-----------------|
| Freehold land and buildings | Not depreciated |
|-----------------------------|-----------------|

Assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# CORSTORPHINE COMMUNITY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Income from donations and legacies

|                           | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|---------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts       | 1,536                              | 840                              | 2,376              | 2,084                              | 913                              | 2,997              |
| Tax recovered on gift aid | -                                  | 210                              | 210                | -                                  | 377                              | 377                |
|                           | <u>1,536</u>                       | <u>1,050</u>                     | <u>2,586</u>       | <u>2,084</u>                       | <u>1,290</u>                     | <u>3,374</u>       |

# CORSTORPHINE COMMUNITY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 3 Income from charitable activities

|                            | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|----------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Class Income               | 19,952                             | 1,387                            | 21,339             | 16,307                             | -                                | 16,307             |
| Hub Events                 | 6,789                              | 4,182                            | 10,971             | 5,893                              | 1,371                            | 7,264              |
| Performance related grants | 7,550                              | 103,921                          | 111,471            | 484                                | 1,130,925                        | 1,131,409          |
|                            | <u>34,291</u>                      | <u>109,490</u>                   | <u>143,781</u>     | <u>22,684</u>                      | <u>1,132,296</u>                 | <u>1,154,980</u>   |

#### Performance related grants analysis

|   | 2025<br>£      | 2024<br>£        |
|---|----------------|------------------|
| Scottish Land Fund                                | -              | 960,000          |
| The Robertson Trust                               | -              | 90,000           |
| The Johnston Smillie Charitable Trust             | 2,000          | 1,200            |
| EVOC - Community Mental Health and Wellbeing Fund | 19,219         | 15,751           |
| The National Lottery Community Fund               | 49,260         | 49,503           |
| Age Scotland                                      | -              | 1,700            |
| Mens Shed   | -              | 751              |
| Ponton House                                      | -              | 322              |
| University Grant                                  | -              | 147              |
| YC Fundraising                                    | -              | 2,308            |
| Action Earth                                      | -              | 250              |
| ECSC  | -              | 2,000            |
| Edinburgh Airport Fund                            | -              | 2,202            |
| Community Garden                                  | -              | 3,891            |
| Youth Decides                                     | -              | 900              |
| Co-op   | 7,550          | 484              |
| CEC Connecting Communities                        | 25,352         | -                |
| WENN Wellbeing                                    | 2,800          | -                |
| WENN Security                                     | 4,535          | -                |
| Food Project                                      | 755            | -                |
|   | <u>111,471</u> | <u>1,131,409</u> |

# CORSTORPHINE COMMUNITY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 4 Income from other trading activities

|                      | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|----------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Income from lets     | 80,953                             | -                                | 80,953             | 46,491                             | -                                | 46,491             |
| Secondment fees      | -                                  | -                                | -                  | 400                                | -                                | 400                |
| Charity shop takings | 15,742                             | 825                              | 16,567             | 16,054                             | 370                              | 16,424             |
|                      | <u>96,695</u>                      | <u>825</u>                       | <u>97,520</u>      | <u>62,945</u>                      | <u>370</u>                       | <u>63,315</u>      |

### 5 Income from investments

|                     | 2025<br>£     | 2024<br>£     |
|---------------------|---------------|---------------|
| Interest receivable | <u>22,996</u> | <u>20,247</u> |

### 6 Expenditure on charitable activities

|   | 2025<br>£      | 2024<br>£      |
|---|----------------|----------------|
| <b>Direct costs</b>                                       |                |                |
| Staff costs   | 124,578        | 90,522         |
| Provision of Community Hub & Activities                   | 124,557        | 106,440        |
|   | <u>249,135</u> | <u>196,962</u> |
| <b>Share of support and governance costs (see note 7)</b> |                |                |
| Support   | 11,707         | 13,894         |
| Governance  | 3,900          | 7,800          |
|   | <u>264,742</u> | <u>218,656</u> |
| <b>Analysis by fund</b>                                   |                |                |
| Unrestricted funds  | 149,793        | 108,638        |
| Restricted funds  | 114,949        | 110,018        |
|   | <u>264,742</u> | <u>218,656</u> |

# CORSTORPHINE COMMUNITY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 7 Support costs allocated to activities

|                                   | <b>Total<br/>2025<br/>£</b> | <b>Total<br/>2024<br/>£</b> |
|-----------------------------------|-----------------------------|-----------------------------|
| Accounting Support                | 11,707                      | 13,894                      |
| Governance                        | 3,900                       | 7,800                       |
|                                   | <u>          </u>           | <u>          </u>           |
|                                   | <b>2025</b>                 | <b>2024</b>                 |
|                                   | <b>£</b>                    | <b>£</b>                    |
| <b>Governance costs comprise:</b> |                             |                             |
| Independent Examination Fees      | 3,900                       | -                           |
| Audit Fees                        | -                           | 7,800                       |
|                                   | <u>          </u>           | <u>          </u>           |
|                                   | <u>3,900</u>                | <u>7,800</u>                |

All costs are allocated on a direct basis.

#### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

A donation was made to the Charity by one of the Trustees amounting to £600 (2024 - £600).

#### 9 Employees

The average monthly number of employees during the year was:

|                         | <b>2025<br/>Number</b> | <b>2024<br/>Number</b> |
|-------------------------|------------------------|------------------------|
|                         | 8                      | 3                      |
|                         | <u>          </u>      | <u>          </u>      |
|                         | <b>2025</b>            | <b>2024</b>            |
|                         | <b>£</b>               | <b>£</b>               |
| <b>Employment costs</b> |                        |                        |
| Wages and salaries      | 118,395                | 73,789                 |
| Social security costs   | 3,230                  | 13,156                 |
| Other pension costs     | 2,953                  | 3,577                  |
|                         | <u>          </u>      | <u>          </u>      |
|                         | <u>124,578</u>         | <u>90,522</u>          |

There were no employees whose annual remuneration was more than £60,000.

# CORSTORPHINE COMMUNITY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 9 Employees

(Continued)

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

|                        | 2025   | 2024   |
|------------------------|--------|--------|
|                        | £      | £      |
| Aggregate compensation | 26,652 | 25,722 |

The Key Management Personnel of the charity comprise the Trustees and the Manager of the Centre.

### 10 Gains and losses on investments

|                               | Restricted<br>funds<br>2025 | Restricted<br>funds<br>2024 |
|-------------------------------|-----------------------------|-----------------------------|
|                               | £                           | £                           |
| Gains/(losses) arising on:    |                             |                             |
| Sale of investment properties | 96,164                      | -                           |

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 12 Tangible fixed assets

|                        | Land &<br>Buildings<br>£ |
|------------------------|--------------------------|
| <b>Cost</b>            |                          |
| At 1 April 2024        | 1,561,085                |
| Additions              | 62,233                   |
| Disposals              | (325,223)                |
| At 31 March 2025       | 1,298,095                |
| <b>Carrying amount</b> |                          |
| At 31 March 2025       | 1,298,095                |
| At 31 March 2024       | 1,561,085                |

Land and Buildings consist of property at 5 Kirk Loan. During the year 14 Kirk Loan was sold.

# CORSTORPHINE COMMUNITY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 13 Debtors

|   | <b>2025</b>   | <b>2024</b>  |
|---|---------------|--------------|
|   | £             | £            |
| <b>Amounts falling due within one year:</b> |               |              |
| Trade debtors                               | 3,263         | 2,751        |
| Other debtors                               | 5,000         | -            |
| Prepayments and accrued income              | 4,805         | 3,453        |
|   | <u>13,068</u> | <u>6,204</u> |

#### 14 Creditors: amounts falling due within one year

|                                    | <b>Notes</b> | <b>2025</b>   | <b>2024</b>   |
|------------------------------------|--------------|---------------|---------------|
|                                    |              | £             | £             |
| Other taxation and social security |              | 3,612         | 1,302         |
| Deferred Income                    | <b>15</b>    | 39,774        | 22,425        |
| Other creditors                    |              | 165           | 4,847         |
| Accruals                           |              | 15,139        | 15,651        |
|                                    |              | <u>58,690</u> | <u>44,225</u> |

#### 15 Deferred Income

Deferred income is included in the financial statements as follows:

|                                     | <b>2025</b>   | <b>2024</b>   |
|-------------------------------------|---------------|---------------|
|                                     | £             | £             |
| Deferred income is included within: |               |               |
| Current liabilities                 | 39,774        | 22,425        |
|                                     | <u>39,774</u> | <u>22,425</u> |
| Movements in the year:              |               |               |
| Deferred income at 1 April 2024     | 22,425        | 30,633        |
| Released from previous periods      | (22,425)      | (30,633)      |
| Resources deferred in the year      | 39,774        | 22,425        |
|                                     | <u>39,774</u> | <u>22,425</u> |
| Deferred income at 31 March 2025    | <u>39,774</u> | <u>22,425</u> |

# CORSTORPHINE COMMUNITY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

|  | At 1 April<br>2024<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | At 31 March<br>2025<br>£ |
|--|-------------------------|----------------------------|----------------------------|--------------------------|--------------------------|
| Building Fund  | 1,000,081               | 1,050                      | (10,141)                   | 96,164                   | 1,087,155                |
| Fixed Asset Fund                                     | 1,050,000               | -                          | -                          | -                        | 1,050,000                |
| EVOC - Community Mental<br>Health and Wellbeing Fund | -                       | 19,219                     | (19,219)                   | -                        | -                        |
| The National Lottery<br>Community Fund               | 2,252                   | 49,260                     | (49,260)                   | -                        | 2,252                    |
| CEC Connecting Communities                           | -                       | 25,352                     | (24,873)                   | -                        | 479                      |
| WENN Security  | -                       | 4,535                      | (4,535)                    | -                        | -                        |
| WENN Wellbeing                                       | -                       | 2,800                      | (2,800)                    | -                        | -                        |
| Johnson Smilie                                       | -                       | 2,000                      | (2,000)                    | -                        | -                        |
| University Grant                                     | 452                     | -                          | -                          | -                        | 452                      |
| Mens Shed Fundraised                                 | 8                       | 825                        | (153)                      | -                        | 680                      |
| YC Fundraised  | 1,883                   | 3,679                      | (1,377)                    | -                        | 4,185                    |
| Edinburgh Airport Fund                               | 323                     | -                          | -                          | -                        | 323                      |
| Sporting Memories                                    | 59                      | -                          | -                          | -                        | 59                       |
| Junior YC Fundraised                                 | -                       | 503                        | -                          | -                        | 503                      |
| Food Project   | -                       | 755                        | -                          | -                        | 755                      |
| Lunch Club Donations                                 | -                       | 1,387                      | (591)                      | -                        | 796                      |
|  | <u>2,055,058</u>        | <u>111,365</u>             | <u>(114,949)</u>           | <u>96,164</u>            | <u>2,147,638</u>         |

# CORSTORPHINE COMMUNITY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 16 Restricted funds

(Continued)

| Previous year:                                       | At 1 April<br>2023 | Incoming<br>resources | Resources<br>expended | Gains and<br>losses | At 31 March<br>2024 |
|--|--------------------|-----------------------|-----------------------|---------------------|---------------------|
|  | £                  | £                     | £                     | £                   | £                   |
| Building Fund  | 1,031,120          | 2,117                 | (33,156)              | -                   | 1,000,081           |
| Fixed Asset Fund                                     | -                  | 1,050,000             | -                     | -                   | 1,050,000           |
| EVOC - Community Mental<br>Health and Wellbeing Fund | -                  | 15,751                | (15,751)              | -                   | -                   |
| The National Lottery<br>Community Fund               | -                  | 49,503                | (47,251)              | -                   | 2,252               |
| Johnson Smilie                                       | -                  | 1,200                 | (1,200)               | -                   | -                   |
| Community Garden                                     | -                  | 3,891                 | (3,439)               | -                   | 452                 |
| Action Earth   | -                  | 250                   | (250)                 | -                   | -                   |
| Men's Shed Fundraised                                | -                  | 1,121                 | (1,113)               | -                   | 8                   |
| YC Fundraised  | -                  | 3,679                 | (1,796)               | -                   | 1,883               |
| Edinburgh Airport Fund                               | -                  | 2,202                 | (1,879)               | -                   | 323                 |
| Sporting Memories                                    | -                  | 73                    | (14)                  | -                   | 59                  |
| Age Scotland   | -                  | 1,700                 | (1,700)               | -                   | -                   |
| Ponton House   | -                  | 322                   | (322)                 | -                   | -                   |
| University Grant                                     | -                  | 147                   | (147)                 | -                   | -                   |
| ECSC   | -                  | 2,000                 | (2,000)               | -                   | -                   |
| WENN - Youth Club & Girls<br>Group                   | -                  | 876                   | (876)                 | -                   | -                   |
| WENN - Furniture                                     | -                  | 3,497                 | (3,497)               | -                   | -                   |
| Adapt & Thrive Fund                                  | -                  | 12,510                | (12,510)              | -                   | -                   |
| Volunteering Matters                                 | -                  | 250                   | (250)                 | -                   | -                   |
| One City Trust                                       | -                  | 1,614                 | (1,614)               | -                   | -                   |
| Rotary Club  | -                  | 1,000                 | (1,000)               | -                   | -                   |
| Other small grants                                   | 3,434              | 1,673                 | (5,107)               | -                   | -                   |
|  | <u>1,031,120</u>   | <u>1,133,956</u>      | <u>110,018</u>        | <u>-</u>            | <u>2,055,058</u>    |

# CORSTORPHINE COMMUNITY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 16 Restricted funds

(Continued)

**Building Fund**– funds for the purchase, refurbishment and running costs of the community centre in Corstorphine

**Fixed Asset Fund** – capital grants were received for the purchase and refurbishment of 5 Kirk Loan. £960,000 was received from The Scottish Land Fund during the year to fund this, if the charity ceases to exist within 5 years the funding will be due to be repaid on the subsequent sale of the building. £90,000 was also received from the Robertson Trust.

**EVOC - Community Mental Health and Wellbeing Fund** - this fund was to support the lunch club and tea dances.

**The National Lottery Community Fund** - a 2-year funding programme was secured for staffing posts and revenue costs.

**CEC Connecting Communities** - a grant to cover 50% of a youth and community worker and some related operational costs.

**WENN Security** - a grant to purchase items to increase the security at CCC.

**WENN Wellbeing** - a wellbeing programme was delivered in CCC.

**The Johnston Smillie Charitable Trust** - this funding was to help with Christmas celebrations at the activity groups.

**Community Garden** - this is funded by Co-op funds to setup and resource the community garden.

**Action Earth** - this funding was to help with the Community Shed.

**Ponton House** - this funding was to help with the continuation of the Refugee After School Club.

**University Grant** - similarly to Ponton House, this was to help with the Refugee After School Club.

**Foundation Scotland - GVC Fund** - this funding was to provide trips and activities for the Sporting Memory and Men's Shed groups.

**WENN - Youth Club & Girls Group** - funding was for SHE Scotland to set up a girls group and another project to integrate refugees to the senior youth club.

**WENN - Furniture** - this fund was to buy furniture for the Community Centre, particularly furniture for the gentle seated exercise classes.

**Adapt & Thrive Fund** - this funding was to help start back up after COVID-19, to get the shop up and running and contributed to PPE and safeguarding measures/equipment.

**Volunteering Matters** - this funding was for gardening equipment.

**One City Trust** - this funding was for the community food projects and activities.

**Rotary Club** - this was a donation to fund the selection boxes for kids visiting Santa at the Fair.

**Other small grants** - other small grants is made up of various funds to support the charitable activities.

**Age Scotland** - two grants were received from Age Scotland. One grant contributes towards heating costs and the other is for small activities.

**Men's Shed and Sporting Memories** - these projects were beneficiaries of the Foundation Scotland GVC Fund. It was donations for each group.

# CORSTORPHINE COMMUNITY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 16 Restricted funds

(Continued)

**YC Funding** - this is funds raised by the youth club at our Fairs and is used towards Youth workers and activities.

**ECSC** - this is to provide funding towards the purchase of solar panels.

**Edinburgh Airport Fund** - this is to provide funding towards the purchase of solar panels.

**Youth Decides** - this is funding for trips and activities for the senior youth club.

#### 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|                        | At 1 April<br>2024<br>£          | Incoming<br>resources<br>£          | Resources<br>expended<br>£          | Transfers<br>£         | At 31 March<br>2025<br>£          |
|------------------------|----------------------------------|-------------------------------------|-------------------------------------|------------------------|-----------------------------------|
| Investment Income Fund | 31,057                           | -                                   | -                                   | 22,996                 | 54,053                            |
| General funds          | 82,503                           | 155,518                             | (149,793)                           | (22,996)               | 65,232                            |
|                        | <u>113,560</u>                   | <u>155,518</u>                      | <u>(149,793)</u>                    | <u>-</u>               | <u>119,285</u>                    |
| <b>Previous year:</b>  | <b>At 1 April<br/>2023<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Transfers<br/>£</b> | <b>At 31 March<br/>2024<br/>£</b> |
| Investment Income Fund | 10,310                           | -                                   | -                                   | 20,747                 | 31,057                            |
| General funds          | 103,928                          | 107,960                             | (108,638)                           | (20,747)               | 82,503                            |
|                        | <u>114,238</u>                   | <u>107,960</u>                      | <u>(108,638)</u>                    | <u>-</u>               | <u>113,560</u>                    |

Designated funds have been set aside by the Trustees which consists of the investment income received on the grants which have been awarded for capital expenditure. This fund will be used for property upkeep and maintenance in the future.

#### 18 Analysis of net assets between funds

|                              | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| <b>At 31 March 2025:</b>     |                                    |                                  |                    |
| Tangible assets              | -                                  | 1,298,095                        | 1,298,095          |
| Current assets/(liabilities) | 119,285                            | 849,543                          | 968,828            |
|                              | <u>119,285</u>                     | <u>2,147,638</u>                 | <u>2,266,923</u>   |

# CORSTORPHINE COMMUNITY CENTRE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 18 Analysis of net assets between funds

(Continued)

|                              | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| <b>At 31 March 2024:</b>     |                                    |                                  |                    |
| Tangible assets              | -                                  | 1,561,085                        | 1,561,085          |
| Current assets/(liabilities) | 113,560                            | 493,973                          | 607,533            |
|                              | <u>113,560</u>                     | <u>2,055,058</u>                 | <u>2,168,618</u>   |

### 19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).