

***FINANCIAL STATEMENTS***

**Pinwherry and Pinmore Community Development Trust**

**(A company limited by guarantee, not having a share capital)**

**Annual Report and Unaudited Financial Statements**

**for the financial year ended 30 April 2025**

**Pinwherry and Pinmore Community Development Trust**  
(A company limited by guarantee, not having a share capital)

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## **Pinwherry and Pinmore Community Development Trust**

(A company limited by guarantee, not having a share capital)

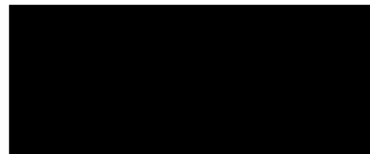
### **REFERENCE AND ADMINISTRATIVE INFORMATION**



**Charity Number in Scotland**

CS004425

**Registered Office and Principal Address**



**Independent Examiner**

Parris & McNally Ltd  
6 Crofthead Road,  
Prestwick  
KA9 1HW  
GB

# **Pinwherry and Pinmore Community Development Trust**

(A company limited by guarantee, not having a share capital)

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 30 April 2025

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 30 April 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of Pinwherry and Pinmore Community Development Trust present a summary of its purpose, governance, activities, achievements and finances for the financial year 30 April 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

### **Mission, Objectives and Strategy**

#### **Objectives**

The SCIO will operate as a charitable organisation and its purposes are:

1. To advance community development and rural regeneration by:

- 1.1 supporting local people to identify and articulate their needs and act to address those needs;
- 1.2. Providing, maintaining and managing facilities which can be used for recreational, heritage and cultural pursuits in order to improve the wellbeing of the community of Pinwherry and Pinmore and visitors to the area;
- 1.3 Providing, maintaining and managing facilities which can be used by community groups to assist the advancement of community development;
- 1.4 Providing such facilities through the acquisition of the former school site and developing and maintaining the site to provide accommodation and amenities for visitors to the area.

2. To advance education by helping people to experience and appreciate the local area, the environment, natural heritage and places of historic and cultural interest, and through the promotion of their health, recreation and education, particularly by providing low cost accommodation for them on their travels to the area;

3. The provision of recreational activities through the promotion and organisation of community activities and encouraging the use and development for the benefit of the residents of the community and the wider public.

# Pinwherry and Pinmore Community Development Trust

(A company limited by guarantee, not having a share capital)

## DIRECTORS' ANNUAL REPORT

for the financial year ended 30 April 2025

### CHAIR'S REPORT

Chairs Report {PPCDT} June 2025

2024 - 2025 has been again a busy year for PPCDT in delivering on our aims to create good community facilities and a good place to be for locals and visitors. None of our achievements would have been possible without the support of the current trustees who have put so much energy and time into the last year and local resident volunteers who help the trust achieve its aims.

Key highlights of the last 12 months for 24 – 25

#### The Auld School

At our last AGM we officially opened The Auld School, so the last 12 months have been focused on getting the building up and running. We had some challenges over the months with sound quality in the main room and some snagging issues with the building but nothing that couldn't be resolved. We now have a fully equipped building available for local use and hire. We were lucky enough to secure funding for cleaning and caretaking roles for The Auld School which has made a massive difference and reassuring for the trust knowing that we have a clean, well maintained and welcoming centre.

#### Activities in The Auld School

In 2025 in response to resident feedback and having received a grant from Pinwherry and Pinmore Community Fund for running costs of the building the Trust made a decision to revise the room hire fees for local groups and activities and reduce to £5 an hour. We hope this will encourage more use of The Auld school over the next year.

Cosy Space has still been going strong every Thursday throughout 24 – 25 supported by both the trustees and local volunteers giving residents a chance to catch up over a cuppa and the Trust have received funding for Carpet Bowls and this is something that will be an activity starting in the Autumn months supported by trustees.

#### Events

In 2024 at the last AGM saw the coming together of Pinwherry Community Association committee with the Pinwherry and Pinmore Development Trust. This led to the formation of the Event planning group and over the last 12 months we have had some well attended events like.

December Social Event  
Senior Christmas Afternoon Tea  
Children's Christmas Party  
D Day Afternoon Tea  
Silent Auction Fund Raiser  
Old Skool Friday night monthly social with pop up bar  
Pin-Fest on Pinwherry Community Field

#### Other work of the trust and partnerships

Pinmore Play Park and Picnic Area a joint initiative by Pinwherry and Pinmore Community Council was completed in June 2024. A written agreement between South Ayrshire Council and PPCDT was drawn up with the trust for the maintenance, inspections and insurance on the site. The playpark over the last 12 months is giving so much pleasure to local children.

The trust are active members of the Stinchar Valley Connections – Free Transport Initiative group helping make getting around and about the villages and into Givan better for locals.

The trust continue to have responsibility for the defibrillators in Pinwherry and Pinmore carrying out monthly checks.

#### Looking ahead 25 -26

So looking ahead to the next 12 months the Trust are looking to develop the remaining part of the old Pinwherry School – the old nursery building. We have already engaged with South Ayrshire Councils Enterprise team, to bring in the necessary expertise to see what the future of that building could be, . Its early stages but the trust will be involving its members and the community with the support of [REDACTED] our development officer to explore the possibilities.

# Pinwherry and Pinmore Community Development Trust

(A company limited by guarantee, not having a share capital)

## DIRECTORS' ANNUAL REPORT

for the financial year ended 30 April 2025

### Community Resilience Initiative

The Trust are wanting to focus energies on a Community Resilience Plan. This came about in response to the recent high winds and powercuts when The Auld School helped give access to power and water. We recently were successful in getting grant funding for a generator for the building and other useful kit which is the first step and we will be looking at best practice in developing re-silience plans from around the region. services.

### OBJECTIVES AND ACTIVITIES

PPCDT has been representing the villages of Pinwherry and Pinmore supporting the local community transport initiative for the Stinchar Valley villages.

#### Public benefit

"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 contribution of Government and other Agencies

PPCD works in partnership with South Ayrshire Council to support the continued development of Pinwherry School.

#### Volunteers

The Board is made up of members of the local community and are all unpaid volunteers, their continued support and contribution enables the ongoing delivery of this much needed asset for the local area

### FINANCIAL REVIEW

#### Restricted Funds

	Opening	Funds In	Funds Out Exp	Trf to Fixed Assets	Closing
PPCC Pinwherry School Booklet	338.00		-338.00		0.00
Lay by Maintenance	953.80		-953.80		0.00
PPCC Grant School Leaflet	25.00		-25.00		0.00
DTDS Grant Food bank	5,869.04		-5,869.04		0.00
SAC food bank grant	835.39		-835.39		0.00
PPCC grant ppcd admin (due to covid)	2.22		-2.22		0.00
PPCC School Dev fund	1,861.67		-1,861.67		0.00
FS Com Dev Officer (payment 1 of 4)	4,612.00		-4,612.00		0.00
Development worker HH	23.50		-23.50		0.00
Tralorg Grant running costs	4,587.31		-4,587.31		0.00
D'Oyly Carte	3,124.28		-3,124.28		0.00
PPCC cosy space legal signs	340.81		-340.81		0.00
Community Empowerment Fund SAC	387.33		-387.33		0.00
FS Running costs	15,513.98	-12,933.50	-2,580.48		-0.00
FS Killgallioch for Dev Grant	525.11		555.08		1,080.19
Carrick Futures -School Dev	737.71		5,049.29		5,787.00
Foundation Scotland School build	38,558.29		-30,549.47		8,008.82
Foundation Scotland Pinmore Play Park	114,162.40			-114,162.40	0.00
FS Development Person	16,055.00		-10,662.50		5,392.50
FS Caretaker/Cleaner Costs		16,224.00	-11,499.31		4,724.69
FS carpet bowls		945.60	-888.60		57.00
FS Tables and Chairs Grant		5,628.04	-5,440.88		187.16
RCGF Grant (SAC)		111,061.02	-13,376.71	-97,410.31	274.00
Tralorg running costs		3,723.00	-3,721.00		2.00
Community Enhancement			3,679.30		3,679.30
FALCK ASSEL VALLEY field maintenance			981.36		981.36
Historical COVID funding			4,910.41		4,910.41
Westgale reimburse			26,939.38		26,939.38
	208,512.84	124,648.16	-59,564.48	-211,572.71	62,023.81

# Pinwherry and Pinmore Community Development Trust

(A company limited by guarantee, not having a share capital)

## DIRECTORS' ANNUAL REPORT

for the financial year ended 30 April 2025

### Financial Review

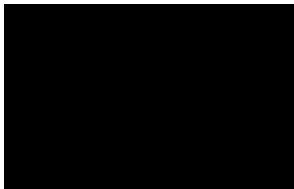
The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

### Financial Results

At the end of the financial year the charity has assets of £718,046 (2024 - £663,191) and liabilities of £0.00 (2024 - £1,308). The net assets of the charity have increased by £56,163.

### Directors

The directors who served throughout the financial year, except as noted, were as follows:



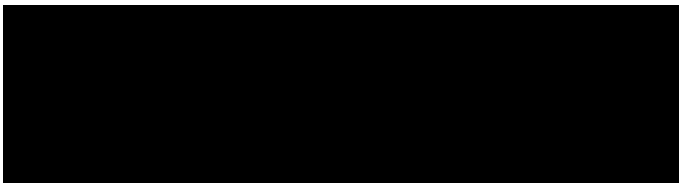
In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

### Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Pinwherry and Pinmore Community Development Trust subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Directors on 03/12/25 and signed on its behalf by:



Trustee

# **Pinwherry and Pinmore Community Development Trust**

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## **STATEMENT OF DIRECTORS' RESPONSIBILITIES**

for the financial year ended 30 April 2025

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

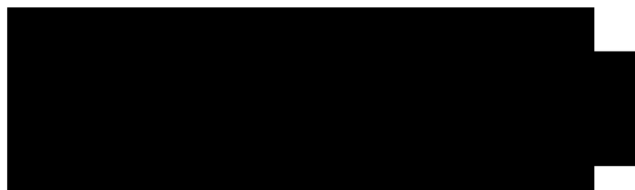
In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approved by the Board of Directors on 03/12/25 and signed on its behalf by:**



**Trustee**



## **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF PINWHERRY AND PINMORE COMMUNITY DEVELOPMENT TRUST**

We have examined the financial statements of the charity for the financial year ended 30 April 2025, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

### **Respective responsibilities of directors and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's directors consider that an audit is not required for this financial year under Regulation 10 (1) (a) to (c) of the 2006 Accounts Regulations and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 44(1) (c) of the Act; and
- state whether particular matters have come to our attention.


### **Basis of independent examiner's report**

Our examination was 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 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 directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- the financial statements do not accord with those accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.



**PARRIS & McNALLY LTD**  
6 Crofthead Road,  
Prestwick  
KA9 1HW  
GB

**Date: 03/12/25**

# Pinwherry and Pinmore Community Development Trust

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## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 30 April 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
<b>Income</b>							
Donations and legacies	3.1	7,449	124,648	132,097	1,157	401,054	402,211
<b>Expenditure</b>							
Raising funds	4.1	-	2,511	2,511	810	146,565	147,375
Charitable activities	4.2	17,823	55,600	73,423	-	26,243	26,243
<b>Total Expenditure</b>		17,823	58,111	75,934	810	172,808	173,618
<b>Net income/(expenditure)</b>		(10,374)	66,537	56,163	347	228,246	228,593
Transfers between funds		(181,576)	181,576	-	199,067	234,223	433,290
<b>Net movement in funds for the financial year</b>		(191,950)	248,113	56,163	199,414	462,469	661,883
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	12	199,414	462,469	661,883	-	-	-
<b>Total funds at the end of the year</b>		7,464	710,582	718,046	199,414	462,469	661,883

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

# Pinwherry and Pinmore Community Development Trust

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Company Number:

## BALANCE SHEET

as at 30 April 2025

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible assets	8	650,253	453,261
<b>Current Assets</b>			
Debtors	9	3,419	3,781
Cash at bank and in hand		64,374	206,149
		67,793	209,930
<b>Creditors: Amounts falling due within one year</b>	10	-	(1,308)
<b>Net Current Assets</b>		67,793	208,622
<b>Total Assets less Current Liabilities</b>		718,046	661,883
<b>Funds</b>			
Restricted trust funds		710,582	462,469
General fund (unrestricted)		7,464	199,414
<b>Total funds</b>	12	718,046	661,883

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 30 April 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors and authorised for issue on 03/12/25 and signed on its behalf by

Trustee

# Pinwherry and Pinmore Community Development Trust

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 1. GENERAL INFORMATION

Pinwherry and Pinmore Community Development Trust is a company limited by guarantee incorporated in the Scotland. The registered office of the charity is Old Pinwherry School, Main Street, South Ayrshire, KA26 0RN which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### Statement of compliance

The financial statements of the charity for the financial year ended 30 April 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### Fund accounting

The following are the categories of funds maintained:

##### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

##### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that

# Pinwherry and Pinmore Community Development Trust

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	- 4% Straight line
Plant and machinery	- 15% Straight line
Fixtures, fittings and equipment	- 15% Straight line

### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

### Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

## 3. INCOME

### 3.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Donations and legacies	7,449	124,648	132,097	402,211

# Pinwherry and Pinmore Community Development Trust

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

<b>4. EXPENDITURE</b>					
<b>4.1 RAISING FUNDS</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	-	-	2,511	2,511	147,375
<b>4.2 CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Expenditure on charitable activities	-	-	73,423	73,423	26,243
<b>4.3 SUPPORT COSTS</b>		<b>Cost of Raising Funds</b>	<b>Charitable Activities</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Support		2,511	73,423	75,934	173,618
<b>5. ANALYSIS OF SUPPORT COSTS</b>				<b>2025</b>	<b>2024</b>
				<b>£</b>	<b>£</b>
Support				75,934	173,618
<b>6. NET INCOME</b>				<b>2025</b>	<b>2024</b>
				<b>£</b>	<b>£</b>
<b>Net Income is stated after charging/(crediting):</b>					
Depreciation of tangible assets				19,037	3,926
<b>7. EMPLOYEES AND REMUNERATION</b>					
The staff costs comprise:				<b>2025</b>	<b>2024</b>
				<b>£</b>	<b>£</b>
Wages and salaries				26,628	9,405

# Pinwherry and Pinmore Community Development Trust

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## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 8. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Plant and machinery £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>				
At 1 May 2024	442,314	11,023	12,636	465,973
Additions	209,061	-	6,967	216,028
At 30 April 2025	651,375	11,023	19,603	682,001
<b>Depreciation</b>				
At 1 May 2024	-	8,765	3,947	12,712
Charge for the financial year	16,050	564	2,422	19,036
At 30 April 2025	16,050	9,329	6,369	31,748
<b>Net book value</b>				
At 30 April 2025	<b>635,325</b>	<b>1,694</b>	<b>13,234</b>	<b>650,253</b>
At 30 April 2024	442,314	2,258	8,689	453,261

### 9. DEBTORS

	2025 £	2024 £
Prepayments and accrued income	3,419	3,781

### 10. CREDITORS

Amounts falling due within one year	2025 £	2024 £
Other creditors	-	1,308

### 11. RESERVES

	2025 £	2024 £
At the beginning of the year	661,883	-
Surplus for the financial year	56,163	228,593
At the end of the year	718,046	228,593

### 12. FUNDS

#### 12.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 May 2023	-	-	-
Movement during the financial year	199,414	462,469	661,883
At 30 April 2024	199,414	462,469	661,883
Movement during the financial year	(191,950)	248,113	56,163
At 30 April 2025	7,464	710,582	718,046

# Pinwherry and Pinmore Community Development Trust

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

### 12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 May 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 30 April 2025 £
<b>Restricted funds</b>					
Restricted	462,469	124,648	58,111	181,576	710,582
<b>Unrestricted funds</b>					
Unrestricted General	199,414	7,449	17,823	(181,576)	7,464
<b>Total funds</b>	<b>661,883</b>	<b>132,097</b>	<b>75,934</b>	<b>-</b>	<b>718,046</b>

### 12.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Total £
Restricted trust funds	645,654	62,024	707,678
Unrestricted general funds	4,599	5,769	10,368
	<b>650,253</b>	<b>67,793</b>	<b>718,046</b>

### 13. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

### 14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.



