

Receipts and payments accounts
For the period 1 July 2023 to 30 June 2024
Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<u>RECEIPTS</u>				
Grants	596	18,175	18,771	30,496
Gross trading receipts	20,540	-	20,540	21,978
Receipts from fundraising activities	1,210	-	1,210	1,122
Donations	3,725	-	3,725	3,127
<i>Sub total</i>	26,071	18,175	44,246	56,723
 <u>Receipts from asset & investment sales</u>				
Proceeds from sale of fixed assets	-	-	-	-
Total Receipts	26,071	18,175	44,246	56,723
 <u>PAYMENTS</u>				
Payments relating directly to charitable and fundraising activities	26,183	24,813	50,996	96,649
Fundraising expenses	133	-	133	-
Governance costs	777	10,932	11,709	1,200
<i>Sub total</i>	27,093	35,745	62,838	97,849
 <u>Payments relating to asset and investment movements</u>				
Purchase of fixed assets	1,420	-	1,420	10,424
Total Payments	28,513	35,745	64,258	108,273
Net receipts / (payments)	(2,442)	(17,570)	(20,012)	(51,550)
Transfers to / (from) funds	(3,621)	3,621	-	-
Surplus / (deficit) for year	(6,063)	(13,949)	(20,012)	(51,550)

Statement of balances

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Cash funds						
Cash and bank balances at start of year	87,256	30,281	-	-	117,537	169,087
Surplus / (deficit) shown on receipts and payments account	(6,063)	(13,949)	-	-	(20,012)	(51,550)
Cash and bank balances at end of year	81,193	16,332	-	-	97,525	117,537

Other assets	Date acquired	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
Description					
Solar panels		Unrestricted funds	19,600	12,037	14,161
Marquee including flooring and lights		Unrestricted funds	12,861	7,898	9,292
1 Mop - Power clean washer		Unrestricted funds	3,839	2,284	2,687
6 x Sewing machines		Unrestricted funds	2,394	1,323	1,556
Cooker		Unrestricted funds	2,112	1,297	1,526
Other Kitchen Equipment		Unrestricted funds	1,436	4,296	5,054
Other Electronic Equipment		Unrestricted funds	1,009	2,959	3,481
80 x chairs		Unrestricted funds	1,000	595	700
CCTV		Unrestricted funds	720	576	-
Lenovo laptop		Unrestricted funds	700	525	-
16 x folding tables		Unrestricted funds	544	324	381
Sports equipment		Unrestricted funds	498	-	255
Air fryer		Unrestricted funds	428	255	300
Television		Unrestricted funds	399	245	288
Bingo machine		Unrestricted funds	160	98	116
		Total	47,700	34,712	39,797

Liabilities	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
Description			
IE and accounts prep fee	Unrestricted	1,320	1,200
Net wages for June (paid 4 July)	Various	1,146	-
Trade creditors	Restricted others	220	401
	Total	2,686	1,601

Signed on behalf of all the trustees

Print Name

Date of approval

Dec 12, 2024

Additional analysis (1a)

Analysis of receipts

Donations

	Total current period to nearest £	Total last period to nearest £
Wee Nook	2,762	2,352
General donations	963	775
Total	3,725	3,127

Grants received

	Total current period to nearest £	Total last period to nearest £
Community Health & Wellbeing	10,182	-
Postcode Neighbourhood Trust (Impact Funding)	6,493	12,986
Forth Environment Link	1,500	-
Glasgow Caledonian University	596	
The Energy Saving Trust	-	12,360
Falkirk Council - Parachute	-	3,250
Arnold Clark - Football strips	-	1,000
Falkirk Council - Food	-	650
Sygenta	-	250
Total	18,771	30,496

Gross trading receipts

	Total current period to nearest £	Total last period to nearest £
Hall Hire, admission fees, etc	18,340	17,418
Services under contract	2,200	-
Pantry	-	4,380
Youth club	-	180
Total	20,540	21,978

Additional analysis (1)

Analysis of payments

Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Repairs and Renewals	6,370	11,217	17,587	19,344
Salaries, wages and pension	2,222	10,896	13,118	32,535
Electricity and Gas	9,149	1,694	10,843	20,813
Food	2,419	109	2,528	8,480
Cleaning / Waste removal	2,321	-	2,321	742
Telephone, Mobile and Internet	1,013	-	1,013	10
Insurance	910	-	910	969
Professional Fees	-	504	504	312
Events	490	-	490	416
Post, Stationary and printing	395	-	395	225
Advertising	380	-	380	120
Youth club	-	338	338	2,376
Recruitment	230	-	230	150
Equipment	138	-	138	2,093
Gifts	84	-	84	483
Membership fees	-	55	55	-
Stripe fees	38	-	38	33
Training	24	-	24	798
Instructor fees / Training	-	-	-	6,132
Subscriptions	-	-	-	219
TV licence	-	-	-	159
Volunteer expenses / travel	-	-	-	227
Website	-	-	-	13
Total	26,183	24,813	50,996	96,649

Additional analysis (2)

6 Breakdown of unrestricted funds

	General	Designated development	Wee Nook	Total unrestricted funds	Total unrestricted funds last period
Receipts					
Grants	596	-	-	596	15,860
Gross trading receipts	20,540	-	-	20,540	21,798
Receipts from fundraising activities	1,210	-	-	1,210	1,122
Donations	3,725	-	-	3,725	3,127
Total receipts	26,071	-	-	26,071	41,907
Payments relating to charitable activities					
Electricity and Gas	9,149	-	-	9,149	968
Repairs and Renewals	6,370	-	-	6,370	15,934
Food	2,419	-	-	2,419	725
Cleaning / Waste removal	2,321	-	-	2,321	50
Salaries, wages and pension	2,222	-	-	2,222	815
Telephone, Mobile and Internet	1,013	-	-	1,013	10
Insurance	910	-	-	910	-
Events	490	-	-	490	216
Post, Stationary and printing	395	-	-	395	225
Advertising	380	-	-	380	120
Recruitment	230	-	-	230	-
Equipment	138	-	-	138	968
Gifts	84	-	-	84	483
Stripe fees	38	-	-	38	33
Training	24	-	-	24	-
Youth club	-	-	-	-	1,264
Instructor fees / Training	-	-	-	-	702
Subscriptions	-	-	-	-	164
TV licence	-	-	-	-	159
Volunteer expenses / travel	-	-	-	-	29
Website	-	-	-	-	13
Sub total	26,183	-	-	26,183	22,878
Fundraising expenses	133	-	-	133	-
Governance costs	777	-	-	777	-
Sub total	910	-	-	910	-
Payments relating to asset and investment movements					
Purchase of fixed assets	1419.99	0	0	1,420	4,847
Sub total	1,420	-	-	1,420	4,847
Total payments	28,513	-	-	28,513	27,725
Net receipts / (payments)	(2,442)	-	-	(2,442)	14,182
Transfers to / (from) funds	20,911	(3,458)	(21,074)	(3,621)	25,169
Surplus / (deficit) for year	18,469	(3,458)	(21,074)	(6,063)	39,351
Balance Brought forward	34,989	31,193	21,074	87,256	47,905
Balance Carried forward	53,458	27,735	-	81,193	87,256

Additional analysis (2)**6 Breakdown of restricted funds**

	Youth	Volunteer Co-ordinator	Organisational Development	Adapt & Thrive	Others	Total restricted funds	Total restricted funds last period
Receipts							
Grants	-	6,493	10,182	-	1,500	18,175	14,636
Total receipts	-	6,493	10,182	-	1,500	18,175	14,816
Payments relating to charitable activities							
Repairs and Renewals	-	-	-	8,927	2,290	11,217	3,410
Salaries, wages and pension	1,546	9,350	-	-	-	10,896	31,720
Electricity and Gas	-	1,694	-	-	-	1,694	19,845
Professional Fees	-	504	-	-	-	504	312
Youth club	-	-	-	-	338	338	1,112
Food	-	109	-	-	-	109	7,755
Membership fees	55	-	-	-	-	55	-
Instructor fees / Training	-	-	-	-	-	-	5,430
Equipment	-	-	-	-	-	-	1,125
Insurance	-	-	-	-	-	-	969
Training	-	-	-	-	-	-	798
Cleaning / Waste removal	-	-	-	-	-	-	692
Events	-	-	-	-	-	-	200
Volunteer expenses / travel	-	-	-	-	-	-	198
Recruitment	-	-	-	-	-	-	150
Subscriptions	-	-	-	-	-	-	55
Sub total	1,601	11,657	-	8,927	2,628	24,813	73,771
Governance costs	-	750	10,182	-	-	10,932	1,200
Sub total	-	750	10,182	-	-	10,932	1,200
Payments relating to asset and investment movements							
Purchase of fixed assets	0	0	0	0	0	-	5,577
Sub total	-	-	-	-	-	-	5,577
Total payments	1,601	12,407	10,182	8,927	2,628	35,745	80,548
Net receipts / (payments)	(1,601)	(5,914)	-	(8,927)	(1,128)	(17,570)	(65,732)
Transfers to / (from) funds				3,458	163	3,621	(25,169)
Surplus / (deficit) for year	(1,601)	(5,914)	-	(5,469)	(965)	(13,949)	(90,901)
Balance Brought forward	6,148	15,270		5,469	3,394	30,281	121,182
Balance Carried forward	4,547	9,356	-	-	2,429	16,332	30,281

Additional analysis (2 continued)

Nature and purpose of funds

Youth : We employed 2 part-time youth workers and 2 part-time football coaches thanks to grants received in prior periods from The Robertson Trust.

Volunteer Co-ordinator: To fund the employment of a project co-ordinator and contribute to volunteer expenses involved with the delivery of food parcels, provide a befriender service, run the pantry and other activities identified jointly with other statutory agencies. The funding is also to assist us in enhancing our relationship with public, private and other 3rd sector organisations and grow the local volunteers to ensure we can help as many people as possible in particular those who feel disadvantaged though ill health. During the year we received £6,493 from Impact Funding.

Organisational Development: During the period, CVS Falkirk successfully applied for a grant on our behalf of the Charity from The National Lottery Community fund. The funding was to cover organisation development support provided by CVS Falkirk itself. The project included facilitating the provision of strategic training for the Trustees together with resources and guidance to help the charity comply with best practices. The project ended on 30 June 2024 and all of the grant was paid to CVS Falkirk for the provision of the training.

Adapt & Thrive: In the year ending 30 June 2023, we received £19,500 from the Scottish Government's Adapt and Thrive programme. This funded new toilets and hall flooring in the previous period and during the period the remaining funds were used to pay part of the cost of installing the centre's new entrance door.

Others: The closing balance of £2,429 comprises £683 (2023: £1,000) from the Cala Homes Community Bursary for a kids muddy kitchen (from 2022), £690 from the Forth Environment Link (2023:£0) and £1,055 (2023:£1,394) of grants for youth clubs. During the year, the full £1,000 from Arnold Clark was spent.
Included in liabilities is £220 out of the Cala Homes Community Bursary for muddy kitchen equipment.

Independent Examiner's Report to the Trustees of Westfield Park Community Centre

I report on the accounts of the charity for the year ended 30 June 2024 which are set out on pages 1 to 7 and the TAR which is contained within the charities 2024 Annual Report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Date: Dec 12, 2024