

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
CASTLE DOUGLAS COMMUNITY CENTRE
DEVELOPMENT TRUST


Chartered Accountants
36 King Street
Castle Douglas
Dumfries & Galloway
DG7 1AF

CASTLE DOUGLAS COMMUNITY CENTRE
DEVELOPMENT TRUST

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FOR THE YEAR ENDED 31 MARCH 2025

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CASTLE DOUGLAS COMMUNITY CENTRE
DEVELOPMENT TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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

Objectives and aims

The purpose of the SCIO as recorded in the constitution is to benefit the community of Castle Douglas as defined by the areas of Castle Douglas Community Council ("the Community") with the advancement of community development or citizenship, including the advancement of rural regeneration and provision of community facilities.

Volunteers

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

ACHIEVEMENTS AND PERFORMANCE

The Trustees continue with their endeavors to maintain and present the Community Centre as a warm and welcoming place for our many User groups, other Charities and local Businesses to attend. It is most encouraging to advise that the annual footfall through the Centre has increased from an all time low of 874 in the Year to 31st March 2021 to 14,613 in the year under review.

After receipt of substantial Grant funds in in 2023/4 from South of Scotland Enterprise which enabled us to install suspended ceilings and LED lighting ceilings in the eight large rooms in the main building we have been able to effect further improvements. In mid 2024 we were awarded further grant funding from the Government's UKSPF Levelling Up Fund which enabled the Trust to replace all the single glazing in St John's Annexe plus install suspended ceilings and LED lighting in two of the larger rooms. We also managed to insulate the attic space above the Gym which also had LED lighting installed, this work being completed by 31st March 2025. All the aforementioned improvement works were recommended in the Energy Scotland Report we received in 2022. The key driver to the foregoing works was to improve our energy efficiency and in turn lower our carbon footprint. It is interesting to note that comparing year ends 2023 and 2025 the gas bills for the main building have been reduced by over 35%. The Trustees are constantly reviewing the operation of the Centre to see where further improvements and savings can be made, however small.

In the aftermath of Covid there was a government initiative to encourage organisations to offer space/hot food for anyone who felt in need of some company. It was originally called the Warm Spaces project and was scheduled to run over the winter months. The Trust agreed to participate in this scheme and since 2022 it has proved ever more popular. After feedback from our attendees we started in early August last year running through until the end of April 2025. Again because of demand we started on 8th August this year and intend to provide this weekly service until May 2026. The Trustees would like to acknowledge the support received from the Council's Stewartry Area Committee to enable us grow this project.

The Centre continues to be busy and the Trustees are very grateful for the ongoing support of our many User groups, Businesses, other Charities and Organisations plus of course our core tenants the Castle Douglas IT Centre and the Better Lives Partnership. The Trustees would also like to thank everyone who has provided support in so many ways, be it time or in some other way.

Finally sincere thanks are also due to our loyal staff, [REDACTED] for their support and commitment in keeping the Centre running.

FINANCIAL REVIEW

Financial position

Net expenditure for the period is £12,501 resulting in total funds of £32,008. Total restricted funds are £28,895, with unrestricted funds being £3,113. The Trustees have set aside unrestricted funds of £10,000 as a designated reserves fund.

CASTLE DOUGLAS COMMUNITY CENTRE
DEVELOPMENT TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Investment policy and objectives

Aside from retaining a prudent amount in reserve each year most of the Charity's funds are to be spent in the short term, so there are no funds for long term investment. Grants received in advance are held at the bank at beneficial rates where these are available.

Reserves policy

At this time the Board of Trustees does not have a specific Reserves policy due to the advent of Covid19/Energy costs, with the prime focus over the past twelve months having been keeping the Community Centre going. We do however have detailed trading projections and these are updated on a monthly basis so that the ongoing position can be monitored at all times. In the longer term it would be the intention to have a formal Reserves policy with a view to building reserves to cover future capital expenditure and development plans.

Funds in deficit

The General fund is in deficit by £6,887 at the year end. The board are aware that this would be the result for the year and took steps to eliminate this by applying for and securing new grants in the year to 31 March 2026, whilst continuing to monitor cashflow and take action to mitigate any shortfall.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 22 February 2019. The centre was previously managed by a Management Committee with a degree of support from Dumfries and Galloway Council but was passed to the SCIO on 1 April 2019. An asset transfer took place on 1st April 2019. It has a two tier structure and as such the trustees are members of the charity.

Recruitment and appointment of new trustees

The CDCCDT recognises that an effective board of trustees is essential if the charity is to be effective in achieving its objects. The board must seek to be representative of the people with whom the charity works and must have available to it all of the knowledge and skills required to run the charity. Individual trustees must have sufficient knowledge, both of trusteeship in general and of the Charity's activities, to enable them to carry out their role and to represent the Charity at meetings and other events. The Board of Trustees welcomes applications from members of the local community who would like to join the Board as a Trustee and help support the progression and development of Castle Douglas Community Centre.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC049075

Principal address

Castle Douglas Community Centre
Cotton Street
CASTLE DOUGLAS
Dumfries & Galloway
DG7 1AJ

CASTLE DOUGLAS COMMUNITY CENTRE
DEVELOPMENT TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

Trustees

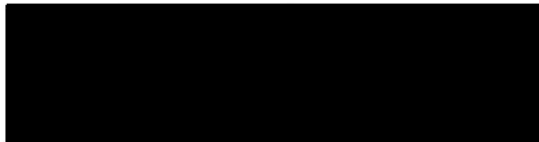


Independent Examiner



Chartered Accountants
36 King Street
Castle Douglas
Dumfries & Galloway
DG7 1AF

Approved by order of the board of trustees on 13th January 2026 and signed on its behalf by:



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CASTLE DOUGLAS COMMUNITY CENTRE
DEVELOPMENT TRUST

I report on the accounts for the year ended 31 March 2025 set out on pages five to fifteen.

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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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.

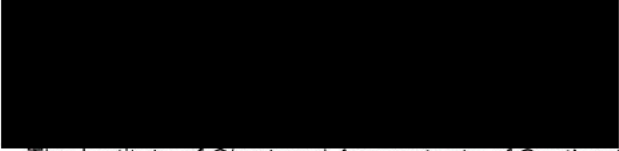
Independent examiner's statement

In connection with 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; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.



The Institute of Chartered Accountants of Scotland



Chartered Accountants
36 King Street
Castle Douglas
Dumfries & Galloway
DG7 1AF

Date: *15 January 2026*

**CASTLE DOUGLAS COMMUNITY CENTRE
DEVELOPMENT TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,753	16,434	20,187	11,705
Charitable activities					
Provision of community facilities		54,793	-	54,793	56,460
Other trading activities	3	547	-	547	451
Investment income	4	159	-	159	-
Other income		-	-	-	9,365
Total		<u>59,252</u>	<u>16,434</u>	<u>75,686</u>	<u>77,981</u>
EXPENDITURE ON					
Charitable activities					
Provision of community facilities		71,174	17,013	88,187	90,026
NET INCOME/(EXPENDITURE)		(11,922)	(579)	(12,501)	(12,045)
Transfers between funds	14	<u>(1,269)</u>	<u>1,269</u>	<u>-</u>	<u>-</u>
Net movement in funds		(13,191)	690	(12,501)	(12,045)
RECONCILIATION OF FUNDS					
Total funds brought forward		16,304	28,205	44,509	56,554
TOTAL FUNDS CARRIED FORWARD		<u><u>3,113</u></u>	<u><u>28,895</u></u>	<u><u>32,008</u></u>	<u><u>44,509</u></u>

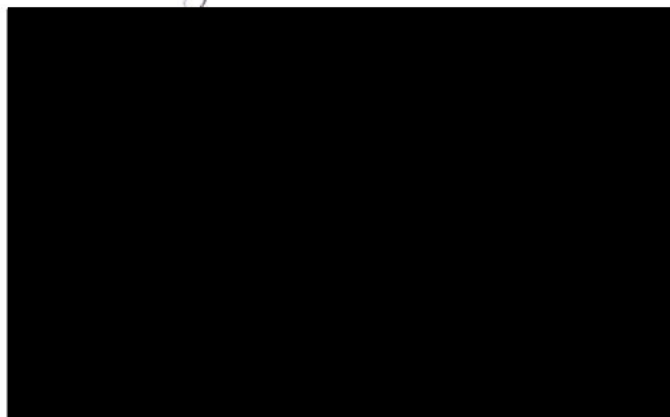
The notes form part of these financial statements

**CASTLE DOUGLAS COMMUNITY CENTRE
DEVELOPMENT TRUST**

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	19	103,399	103,418	59,880
CURRENT ASSETS					
Debtors	9	(5,688)	10,517	4,829	4,092
Cash at bank and in hand		11,187	42,688	53,875	41,927
		<u>5,499</u>	<u>53,205</u>	<u>58,704</u>	<u>46,019</u>
CREDITORS					
Amounts falling due within one year	10	(2,387)	(102,709)	(105,096)	(61,371)
NET CURRENT ASSETS		<u>3,112</u>	<u>(49,504)</u>	<u>(46,392)</u>	<u>(15,352)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,131	53,895	57,026	44,528
CREDITORS					
Amounts falling due after more than one year	11	(18)	-	(18)	(19)
ACCRUALS AND DEFERRED INCOME	13	-	(25,000)	(25,000)	-
NET ASSETS		<u>3,113</u>	<u>28,895</u>	<u>32,008</u>	<u>44,509</u>
FUNDS	14				
Unrestricted funds				3,113	16,304
Restricted funds				28,895	28,205
TOTAL FUNDS				<u>32,008</u>	<u>44,509</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
13th January 2026 and were signed on its behalf by:



CASTLE DOUGLAS COMMUNITY CENTRE
DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Going concern

The financial statements have been prepared on a going concern basis. The executive committee has assessed the charity's ability to continue as a going concern and has reasonable expectation that it has adequate resources to continue in operational existence for the foreseeable future.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

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

Short leasehold	- 4% on cost
Improvements to property	- 10% on cost

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each reporting period.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CASTLE DOUGLAS COMMUNITY CENTRE
DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

FINANCIAL INSTRUMENTS

Cash and cash equivalents comprise cash on hand and call deposits, and other short term high liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade Debtors

Trade debtors are amounts due from customers for the sale of goods and services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price and represent the full value of the goods and services charged to customers, including any amounts charged on for third parties.

Trade Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Accounts payable are classified as current liabilities if the organisation does not have conditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date they are represented as non current liabilities.

Borrowings

Interest bearing borrowings are initially recorded at fair value, net of transaction costs. Interest bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the statement of financial activities over the period of the relevant borrowing.

Provisions and contingencies

Provisions are recognised when the organisation has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

GOVERNMENT GRANTS

Government grant income is recognised in the Profit & Loss account on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	3,753	3,004
Grants	16,434	8,701
	<u>20,187</u>	<u>11,705</u>

CASTLE DOUGLAS COMMUNITY CENTRE
DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Dumfries & Galloway Council funding	5,500	250
Tesco Groundworks	-	250
Stewartry Area Committee	1,335	900
Barfil Trust	-	400
South of Scotland Enterprise	6,651	6,651
Community Council	-	250
The Winifred Ann Kennedy Trust	2,948	-
	<u>16,434</u>	<u>8,701</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Open day	-	361
Advertising	-	90
General fundraising	547	-
	<u>547</u>	<u>451</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>159</u>	<u>-</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

CASTLE DOUGLAS COMMUNITY CENTRE
DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Administrator	1	2
Building Supervisor	1	1
	<u>2</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,254	8,451	11,705
Charitable activities			
Provision of community facilities	56,460	-	56,460
Other trading activities	451	-	451
Other income	9,365	-	9,365
Total	<u>69,530</u>	<u>8,451</u>	<u>77,981</u>
EXPENDITURE ON			
Charitable activities			
Provision of community facilities	67,737	22,289	90,026
NET INCOME/(EXPENDITURE)	1,793	(13,838)	(12,045)
Transfers between funds	(222)	222	-
Net movement in funds	1,571	(13,616)	(12,045)
RECONCILIATION OF FUNDS			
Total funds brought forward	14,733	41,821	56,554
TOTAL FUNDS CARRIED FORWARD	<u>16,304</u>	<u>28,205</u>	<u>44,509</u>

CASTLE DOUGLAS COMMUNITY CENTRE
DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

8. TANGIBLE FIXED ASSETS

	Short leasehold £	Improvements to property £	Totals £
COST			
At 1 April 2024	25	66,511	66,536
Additions	-	55,767	55,767
	<hr/>	<hr/>	<hr/>
At 31 March 2025	25	122,278	122,303
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2024	5	6,651	6,656
Charge for year	1	12,228	12,229
	<hr/>	<hr/>	<hr/>
At 31 March 2025	6	18,879	18,885
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2025	19	103,399	103,418
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2024	20	59,860	59,880
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	4,829	4,091
Prepayments	-	1
	<hr/>	<hr/>
	4,829	4,092
	<hr/> <hr/>	<hr/> <hr/>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Finance leases (see note 12)	1	1
Trade creditors	1,066	370
Other creditors	104,029	61,000
	<hr/>	<hr/>
	105,096	61,371
	<hr/> <hr/>	<hr/> <hr/>

**CASTLE DOUGLAS COMMUNITY CENTRE
DEVELOPMENT TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025 £	2024 £
Finance leases (see note 12)	18	19
	<u>18</u>	<u>19</u>

12. LEASING AGREEMENTS

Minimum lease payments under finance leases fall due as follows:

	Finance leases 2025 £	2024 £
Net obligations repayable:		
Within one year	1	1
Between one and five years	4	4
In more than five years	14	15
	<u>19</u>	<u>20</u>

The Trust has been granted lease of the Community Centre from Dumfries & Galloway Council by way of a Community Asset Transfer.

13. ACCRUALS AND DEFERRED INCOME

	2025 £	2024 £
Accruals and deferred income	25,000	-
	<u>25,000</u>	<u>-</u>

14. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	6,304	(11,922)	(1,269)	(6,887)
Reserve Fund	10,000	-	-	10,000
	<u>16,304</u>	<u>(11,922)</u>	<u>(1,269)</u>	<u>3,113</u>
Restricted funds				
Adapt & Thrive	28,205	-	-	28,205
St John's Annexe	-	(77)	767	690
Curtains	-	(502)	502	-
	<u>28,205</u>	<u>(579)</u>	<u>1,269</u>	<u>28,895</u>
TOTAL FUNDS	<u>44,509</u>	<u>(12,501)</u>	<u>-</u>	<u>32,008</u>

CASTLE DOUGLAS COMMUNITY CENTRE
DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,252	(71,174)	(11,922)
Restricted funds			
Warm Space	820	(820)	-
Reduce energy use	6,651	(6,651)	-
St John's Annexe	5,500	(5,577)	(77)
Curtains	515	(1,017)	(502)
Disabled Access	2,948	(2,948)	-
	<u>16,434</u>	<u>(17,013)</u>	<u>(579)</u>
TOTAL FUNDS	<u>75,686</u>	<u>(88,187)</u>	<u>(12,501)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	4,733	1,793	(222)	6,304
Reserve Fund	10,000	-	-	10,000
	<u>14,733</u>	<u>1,793</u>	<u>(222)</u>	<u>16,304</u>
Restricted funds				
Adapt & Thrive	29,972	(1,767)	-	28,205
Youth Worker for The Zone	1,657	(1,657)	-	-
Community Garden Event Room	9,250	(9,471)	221	-
Warm Space	519	(519)	-	-
Youth Gaming & Computer Activities	423	(423)	-	-
Community events	-	(8)	8	-
Table tennis table	-	7	(7)	-
	<u>41,821</u>	<u>(13,838)</u>	<u>222</u>	<u>28,205</u>
TOTAL FUNDS	<u>56,554</u>	<u>(12,045)</u>	<u>-</u>	<u>44,509</u>

**CASTLE DOUGLAS COMMUNITY CENTRE
DEVELOPMENT TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,530	(67,737)	1,793
Restricted funds			
Adapt & Thrive	-	(1,767)	(1,767)
Youth Worker for The Zone	-	(1,657)	(1,657)
Community Garden Event Room	-	(9,471)	(9,471)
Warm Space	-	(519)	(519)
Youth Gaming & Computer Activities	250	(673)	(423)
Reduce energy use	6,651	(6,651)	-
Community events	250	(258)	(8)
Table tennis table	400	(393)	7
Energy contribution	900	(900)	-
	<u>8,451</u>	<u>(22,289)</u>	<u>(13,838)</u>
TOTAL FUNDS	<u>77,981</u>	<u>(90,026)</u>	<u>(12,045)</u>

Unrestricted Funds

Reserve Fund

This is a designated fund set aside by the Trustees to cover any redundancy and unexpected costs should they arise.

Restricted Funds

Adapt & Thrive

This is monies received to provide and install a lift.

Warm Space

Funding to create a warm space offering lunch.

Reduce Energy Use

Funding from South of Scotland Enterprise to carry out improvements to the Community Centre to reduce energy usage.

St John's Annexe

To improve the thermal efficiency of St John's Annexe.

Curtains

Funding to provide thermal / acoustic / fire resistant curtains.

Disabled Access

Funding to improve disabled access to the community garden and portacabins and to refurbish said portacabins.

DGC Capital Grant

Funding for Capital expenditure.

CASTLE DOUGLAS COMMUNITY CENTRE
DEVELOPMENT TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

15. RELATED PARTY DISCLOSURES

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

CASTLE DOUGLAS COMMUNITY CENTRE
DEVELOPMENT TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,753	3,004
Grants	16,434	8,701
	<hr/> 20,187	<hr/> 11,705
Other trading activities		
Open day	-	361
Advertising	-	90
General fundraising	547	-
	<hr/> 547	<hr/> 451
Investment income		
Deposit account interest	159	-
Charitable activities		
Room rental	36,848	40,838
Catering	2,398	3,530
Levies and affiliations	15,547	12,092
	<hr/> 54,793	<hr/> 56,460
Other income		
H & L VAT refund	-	9,365
	<hr/>	<hr/>
Total incoming resources	75,686	77,981
EXPENDITURE		
Charitable activities		
Insurance	896	725
Light and heat	20,276	21,564
Cleaning	273	1,499
Catering	1,384	2,064
Maintenance	8,552	4,815
Lift & disabled WC	-	1,767
Garden room	-	9,471
Table tennis table	-	393
Short leasehold	1	1
Improvements to property	12,228	6,651
	<hr/> 43,610	<hr/> 48,950
Support costs		
Management		
Wages	39,322	37,028
Carried forward	39,322	37,028

This page does not form part of the statutory financial statements

CASTLE DOUGLAS COMMUNITY CENTRE
DEVELOPMENT TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
	£	£
Management		
Brought forward	39,322	37,028
Pensions	1,180	986
Telephone	1,570	1,339
Administration	1,071	643
	<u>43,143</u>	<u>39,996</u>
 Governance costs		
Independent Examination fee	<u>1,434</u>	<u>1,080</u>
Total resources expended	<u>88,187</u>	<u>90,026</u>
 Net expenditure	<u><u>(12,501)</u></u>	<u><u>(12,045)</u></u>

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