

PAUL'S PARCELS

247 STATION ROAD

SHOTTS

ML7 4AW

CHARITY NO SC050157

ACCOUNTS

FOR THE YEAR ENDED

31 MARCH 2025

EAC ACCOUNTANCY LIMITED

CHARTERED CERTIFIED ACCOUNTANTS

SHOTTS

PAUL'S PARCELS

1.

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2025

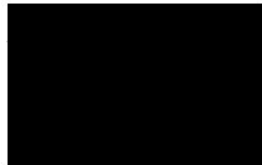
The trustees present the annual report and accounts of Paul's Parcels for the year ended 31 March 2025.

Reference and Administrative Information

Charity Name: Paul's Parcels

Charity Registration Number: SC050157

Contact Address:



Trustees

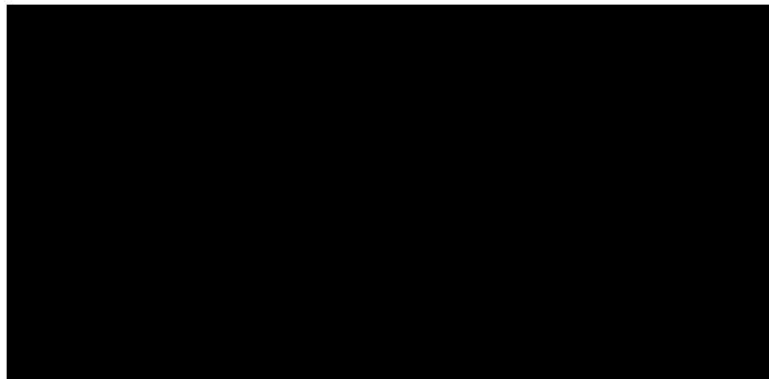
All trustees who served at any time during the year and up to the date of signing the accounts are shown below.

Chairperson:

Secretary:

Treasurer:

General:



Independent Examiner



EAC Accountancy Limited
191 Station Road
Shotts
ML7 4BA

Bankers

Bank of Scotland
Teviot House 41 South Gyle Crescent
Edinburgh
EH12 9DR

TRUSTEES' ANNUAL REPORT (CONT'D)

YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Organisational Structure

The day-to-day administration of grants and the processing and handling of applications prior to consideration by the trustees is delegated.

Objects and Activities

The objects for which the group is established are: a) the prevention or relief of poverty in Shotts and surrounding areas in particular but not exclusively by providing emergency food supplies to individuals in need and/or charities, or other organisations working to prevent or relieve poverty; b) to provide services to people who have need of them by reason of their age, ill-health, disability, financial hardship or other disadvantage by signposting them to additional support services.

Financial Review

A surplus was achieved for the year under review. This was due to an increase in grant funding awarded.

Principal Funding Sources

The main source of income is provided by grants and donations received.

TRUSTEES' ANNUAL REPORT (CONT'D)

YEAR ENDED 31 MARCH 2025

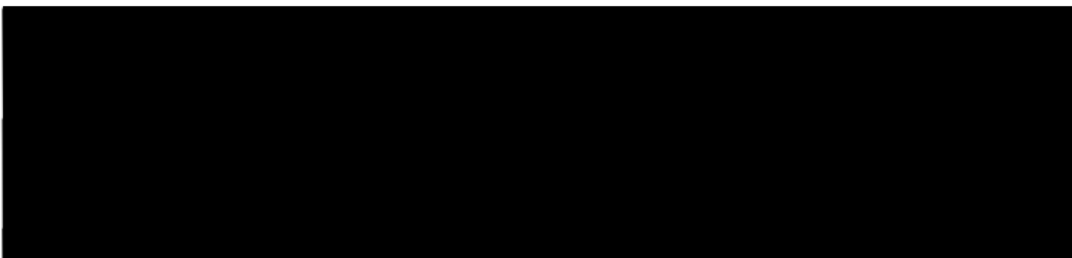
Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 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 trustees on 31 October 2025 and signed on their behalf by:



INDEPENDENT EXAMINER'S REPORT TO THE COMMITTEE

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 5 to 11.

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 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.

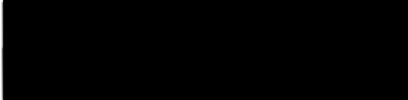
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 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 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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


EAC Accountancy Limited
Chartered Accountants
191 Station Road
Shotts
ML7 4BA

31 October 2025

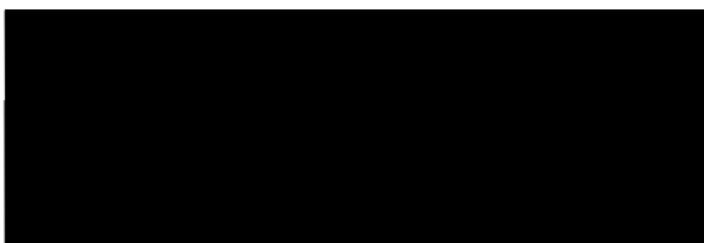
RECEIPTS & PAYMENTS ACCOUNTYEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<u>Incoming Resources</u>					
<u>Income resources from generated funds</u>					
Voluntary Income	1	10,697	~	10,697	15,993
Activities for generating funds	2	8,740	~	8,740	8,770
Investment Income	3	~	~	~	~
General Income	4	161,240	~	161,240	13,930
<u>Total Incoming Resources</u>		<u>180,677</u>	<u>~</u>	<u>180,677</u>	<u>38,693</u>
<u>Resources Expended</u>					
Charitable activities	5	123,250	~	123,250	99,810
Governance costs	6	150	~	150	150
<u>Total Resources Expended</u>		<u>123,400</u>	<u>~</u>	<u>123,400</u>	<u>99,960</u>
<u>Net movement in funds</u>		57,277	~	57,277	-61,267
Total funds brought forward		21,739	7,900	29,639	90,906
<u>Total funds carried forward</u>		<u>79,016</u>	<u>7,900</u>	<u>86,916</u>	<u>29,639</u>

STATEMENT OF BALANCESAT 31 MARCH 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<u>Bank and deposit balances</u>				
Bank and deposit balances brought forward	21,739	7,900	29,639	90,906
Movement in year:				
Excess of payments over receipts	~	~	~	69,167
Excess of receipts over payments	57,277	~	57,277	7,900
Bank and deposit balances carried forward	<u>79,016</u>	<u>7,900</u>	<u>86,916</u>	<u>29,639</u>

The accounts were approved by the trustees on 31 October 2025
For and on behalf of the trustees



NOTES FORMING PART OF THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

Accounting Policies

The principal accounting policies, which have been applied consistently in the current year in dealing with items which are considered material to the accounts, are set out below.

The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued February 2005).

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006, approved by Paul's Parcels and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows. Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

All donations are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations are brought into the accounts at their market value to the charity.

Resources expended

Expenditure is recognised on a cash basis when the liability is paid.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED 31 MARCH 2025

Accounting Policies (CONT'D)

Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, vested in Paul's Parcels Committee. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the year in which the liability arises.

Taxation

Paul's Parcels is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED 31 MARCH 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
1 Voluntary Income				
Donations	<u>10,697</u>	<u>~</u>	<u>10,697</u>	<u>15,993</u>
2 Activities for Generating Funds				
200 Club	8,740	~	8,740	8,770
Raffle	<u>~</u>	<u>~</u>	<u>~</u>	<u>~</u>
	<u>8,740</u>	<u>~</u>	<u>8,740</u>	<u>8,770</u>
3 Investment Income				
Bank Interest	<u>~</u>	<u>~</u>	<u>~</u>	<u>~</u>
4 General Income				
Caravan Deposits	1,263	~	1,263	1,017
Caravan Income	400	~	400	1,180
Refunds received	77	~	77	183
Grant Funding	<u>159,500</u>	<u>~</u>	<u>159,500</u>	<u>11,550</u>
	<u>161,240</u>	<u>~</u>	<u>161,240</u>	<u>13,930</u>
	<u>180,677</u>	<u>~</u>	<u>180,677</u>	<u>38,693</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)

YEAR ENDED 31 MARCH 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
5 Analysis of Resources Expended				
Charitable Activities				
Staff Costs	52,717	~	52,717	23,122
Staff Pension	543	~	543	~
Utility Top-up	50	~	50	525
Van Hire	4,375	~	4,375	4,163
Van Expenses	2,387	~	2,387	2,327
IT Software & Consumables	3,057	~	3,057	710
Light. Power, Heat, Water	2,277	~	2,277	2,266
Rent	4,200	~	4,200	3,850
Telephone & Internet	2,791	~	2,791	619
Operating Lease Payments	700	~	700	707
Insurance	488	~	488	462
200 Club Winner	3,650	~	3,650	2,800
Caravan Expenses	20,084	~	20,084	14,182
Caravan Deposits Refunded	1,440	~	1,440	~
Charitable & Political Donations	1,581	~	1,581	296
Clothing Vouchers	500	~	500	~
Food Vouchers	3,610	~	3,610	4,660
Food Shop	9,510	~	9,510	7,260
Winter Support Fund	~	~	~	345
Other Gifts & Expenses	4,302	~	4,302	6,134
Printing & Stationery	862	~	862	214
Advertising & Marketing	912	~	912	~
Toiletries Shop	94	~	94	573
Reimbursements	47	~	47	90
Maintenance	3,073	~	3,073	2,664
Cleaning	~	~	~	23
Bank Charges	~	~	~	1
Purchase of Caravan	~	~	~	21,817
	<u>123,250</u>	<u>~</u>	<u>123,250</u>	<u>99,810</u>

6 Analysis of Payments

Governance Costs				
Independent examiner's fee	<u>150</u>	<u>~</u>	<u>150</u>	<u>150</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)YEAR ENDED 31 MARCH 2025

7 Analysis of Charitable Funds

Analysis of Fund Movement	Balance Brought Forward	Incoming Resources	Resources Expended	Funds Carried Forward
	£	£	£	£
Unrestricted Funds	21,739	180,677	123,400	79,016
Restricted Funds	<u>7,900</u>	<u>—</u>	<u>—</u>	<u>7,900</u>
	<u>29,639</u>	<u>180,677</u>	<u>123,400</u>	<u>86,916</u>