

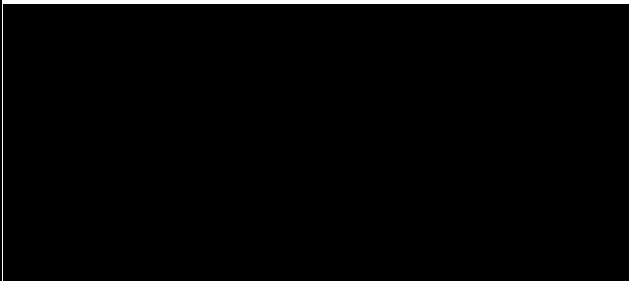

North Queensferry Community Complex
Report and Financial Statements
For the year ended 31 March 2025

North Queensferry Community Complex

Report and Financial Statements

For the year ended 31 March 2025

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Trustees 	Principal address St Margaret Playing Fields Brock Street North Queensferry KY11 IJD Bankers Bank of Scotland Bothwell Street Dunfermline KY11 3AG Scottish charity number SC050448 Independent Examiner 
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NORTH QUEENSFERRY COMMUNITY COMPLEX

Trustees' Report

For the year ended 31 March 2025

The Trustees have pleasure in presenting their report for the year ended 31 March 2025.

Constitution

The North Queensferry Community Complex SCIO was registered on the 11th of September 2020 to replace the unincorporated charitable organisation, North Queensferry Community Centre, which had run the Community Centre since the 1950s. The assets of the old organisation were transferred, and it was closed down at the end of March 2021. The Constitution of North Queensferry Community Complex was amended on 20th September 2021 to change some procedural matters. The Charitable Purposes and Powers remain the same. These changes were accepted by OSCR.

Objectives

The Organisation's principal objective is to develop, promote and provide facilities to the community generally to enable opportunities to participate in sports and other leisure pursuits.

Review of activities

The year to March 2025 saw continued success in hiring out our rooms together with some successful grant applications. The Complex also has a Service Level Agreement ("SLA") with Fife Council to provide a number of services under three broad areas. We are pleased to report that we met our obligations under in each area:

1. Maintain, manage and develop a voluntary Community Centre in the local area which provides an appropriate venue to deliver community learning opportunities and contributes to the social and cultural life of the area.
 - We have facilitated a regular youth club, toddlers' group and multiple sports groups using the MUGA
2. Adult Learning Opportunities – raising standards of achievement for adults through community-based Adult Learning opportunities.
 - We have contributed to an Adult Learning consultation and facilitated several different Adult Learning groups and courses
3. Community Capacity Building – Developing the capacity of individuals and groups to take action and make a difference in their communities.
 - We have supported many community groups to use the Complex facilities and contributed significantly to the Local Action Plan

This year we focussed on running or assisting community events and had a number of successful events such as.

- 3 pop-up pubs
- Eurovision night
- Village show
- Community Café

Special mention to David Shields who was the driving force behind the installation of our solar panels and battery storage which will significantly reduce our electricity bills as well as contributing to a greener source of energy.

The Committee continues to work closely with Fife Council, and particularly [REDACTED], who gives valuable assistance to the members and the Trustees.

NORTH QUEENSFERRY COMMUNITY COMPLEX

Reserves Policy

The Trustees have identified a minimum requirement of £20,000 representing approximately 1 year's core running costs (including PAYE caretaker staff costs) and the terms included in the lease of the ground from Fife Council. The total unrestricted reserves of the charity as at 31 March 2025 were £38,293 (2024 - £36,139). However, it is our readily accessible reserves we need to ensure meets our requirements. It is unlikely that much cash could be raised from the sale of our fixed assets, therefore, to arrive at the readily accessible reserves we must deduct the value of these fixed assets. As at 31 March 2025 our readily accessible reserves were £26,424 (2024 - £23,279) which satisfies the requirements. The main reason for the decrease in Reserves is the much needed refurbished of the gents' toilets.

Financial information

The overall deficit for the year is £33,533 (2024 – surplus £26,684), as stated in the statement of financial activities and income and expenditure account on page 5.

On top of our annual grant of £14,129 from Fife Council we spent the £40,000 from Fife Council Recovery Fund that we received last year. This was used on the installation of solar panels and the refurbishment of a rental room. The £10,000 grant from Fife Council for the refurbishment of the Playpark that we received last year has not yet been utilised.

Income from hires was £22,756 largely in line with last year (£21,997). Dog training classes brought in £8,769. Private party rentals were £1,325 this year, MUGA hires £1,723 down from last year £2,582. Our regular hires remain the same as last year (Art Group, Pilates, Yoga, Arts & Crafts, Toddlers & Rugby Tots).

Rental income was £4,150 similar to last year (£4,500).

Expenditure was £81,366 up from £70,267 last year. This includes the spend of the Recovery Fund grant (£40,000) received last year.

Expenditure, other than the spend on grants and 'one-offs' was 'business as usual' and is detailed in note 3 to the accounts. Our biggest costs are Repairs and Maintenance (£43,214), Staffing (£22,096), Electricity (£4,220) and Insurance (£2,722).

The financial statements have been prepared in accordance with current statutory requirements.

Risk management

The Trustees continue to monitor and assess the major risks to which they and the Charity is exposed, in particular to those related to the operations and financing of the organisation and are satisfied that systems are in place to mitigate its exposure to the major risks.

Taxation

The organisation is a charity and is recognised as such by the Inland Revenue for taxation purposes. Consequently, there is no liability to taxation on any of its income.

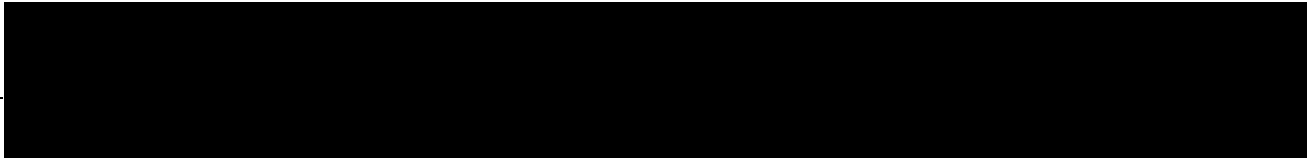
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Trustee's responsibilities

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 at the end of the year and of its financial activities during the year then ended. 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 material departures disclosed and explained in the financial statements;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.



NORTH QUEENSFERRY COMMUNITY COMPLEX

Independent Examiner' Report to the Trustees and the Members on the Unaudited Financial Statements

For the year ended 31 March 2025

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

Respective responsibilities of the Trustees and Independent Examiner

As described on page 2 the members of the 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 management committee consider that the audit requirement of Regulation 10 (1) (a) of the Accounts Regulations does not apply.

It is my responsibility to examine the financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the management committee 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

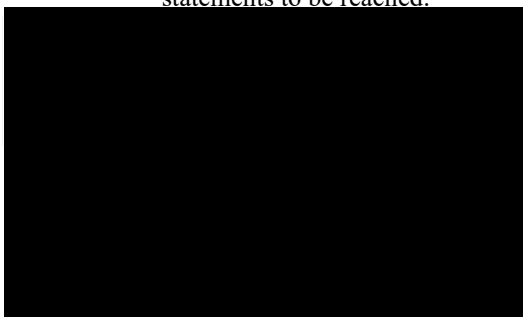
In the course of my examination, no matter has come to my attention.

1 which give me 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 financial statements which accord with the accounting records and 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 financial statements to be reached.



NORTH QUEENSFERRY COMMUNITY COMPLEX

Statement of Financial Activities and Income and Expenditure Account

For the year ended 31 March 2025

					2025	2024
	Notes	General Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£	£
Incoming Resources						
Donations and subscriptions		100		4,235	4,335	93
Fundraising events						-
Grants	2	14,129			14,129	70,306
Interest Income		723		205	928	212
Rents		4,150			4,150	4,500
Incoming resources from the operating activities of the charity in furtherance of the objectives						
Hires		22,756			22,756	21,997
Other (Café, pop Up Pub, Scrap Metal)		2,613		221	2,834	833
Total Incoming Resources		44,471		4,661	49,132	97,941
Resources expended						
Charitable expenditure	4	220			220	-
- Activities in furtherance of the Charity's objectives	3	41,107		40,348	81,455	70,267
Depreciation	6	990			990	990
Total resources expended		42,317		40,348	82,665	71,257
Net movement in funds before transfers		2,154		(35,687)	(33,533)	26,684
Transfers between funds						
Fund balances b/f 1 April 2024		36,139		50,720	86,859	60,175
Fund balances c/f at 31 March 2025		38,293		15,033	53,326	86,859

There were no recognised gains or losses other than as shown above. The Youth Club & NQ Primary School use our facility free of charge with any donated income from them retained and utilised for their future activities. Results for the year relate in their entirety to ongoing activities of the Charity.

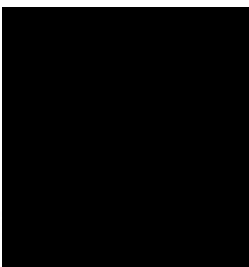
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Balance Sheet as at 31 March 2025

Balance Sheet	Notes	2025	2025	2024	2024
		£	£	£	£
Tangible Fixed assets	6		11,869		12,859
Current Assets					
Debtors	7	859		1,671	
Bank Account		43,085		74,505	
Cash in hand		38		28	
			43,982		76,204
Current liabilities					
Creditors and accruals	8		(2,525)		(2,204)
Net Current assets			41,457		74,000
Total Net Assets			53,326		86,859
Funds					
Restricted funds	9		15,033		50,720
Unrestricted funds	10		38,293		36,139
Total Funds			53,326		86,859

The notes on pages 7 to 11 form part of these financial statements

Approved by the Trustees on the 18th September 2025 and signed on their behalf by:



NORTH QUEENSFERRY COMMUNITY COMPLEX

Notes to the Financial Statements

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards and the provisions of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990, the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice 'Accounting and Reporting by Charities'.

Grant income

Grant income is credited to the income and expenditure account in the period to which it relates.

Membership fees

In the year to 31 March 2025 there was no charge for membership. In accordance with the Constitution, the membership rates are reviewed from time to time and are set by the Trustees.

Donations

Donations are accounted for in the year in which they are received.

Expenditure

Expenditure is charged against revenue in the year in which it is incurred. Where possible, expenditure is attributed directly to the function to which they relate.

Depreciation of fixed assets

Depreciation is provided at the following annual rates in order to write off each tangible fixed asset over its useful life:

Fixtures, Fittings & Equipment	25% on cost
Building	4% on cost

Restricted funds

Restricted funds are subject to specific restrictions imposed by the donor. Funds are credited to Income and Expenditure in the year of receipt.

Designated funds

The management committee decide as and when unrestricted funds are designated for specific purposes.

VAT

The Community Centre is not registered for VAT and accordingly expenditure includes VAT where appropriate

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2	Grant income	2025	2024
	Fife Council — Recurring Grant	14,129	13,717
	Fife Council – Small Sparks	-	300
	Fife Council – Summer food bags	-	739
	Lottery Fund	-	4,800
	Woodward Crafts	-	750
	Fife Council – Recovery Fund	-	40,000
	Fife Council – Playpark Fund	-	10,000
	Total	14,129	70,306

Other than our Fife Council recurring grant all grants from 2024 were one-off grants.

3	Expenditure	2025	Unrestricted	Designated	Restricted	2024
		Total	£	£	£	Total
	Staff costs (note 5)	22,096	22,096			27,165
	Rent and Waste	768	768			1,103
	Insurance	2,722	2,722			2,663
	Heat and Light	4,220	4,220			4,656
	Repairs and maintenance	43,214	2,993		40,221	23,168
	Training	-				72
	Bank Charges/Stripe	69	69			95
	Telephone	844	844			904
	Equipment & licences	1,764	1,764			1,875
	Cleaning	631	631			660
	Professional fees	712	712			753
	MUGA maintenance	556	556			936
	Café/Lunch boxes	5	5			943
	Newsletter costs	-				624

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	Lottery Events – Coronation tea, ceilidh, Eurovision etc					4,326
	Other incl. food grant	263	136		127	324
	Pop Up Bar Cost	2,126	2,126			
	Bad Debt Write-off	1,465	1,465			
	Total	81,455	41,107	-	40,348	70,267

Repairs and Maintenance – most of the non ‘business as usual’ spend was on the installation of solar panels - £22,948 and on the refurbishment of a rental room

Equipment and licences – this includes our entertainment license, music license and alarm test report.

Bad Debts – include £850 of rent from last year and £450 from this year plus other smaller MUGA debtors.

4	Donations to other Groups/Charities	2025	2024
		£	£
	Playpark	220	-
	Total	220	-

5	Staff costs and Numbers	2025	2024
		£	£
	Gross salaries incl. National Insurance and Pension costs	22,096	27,165

	Number	Number
Average number of employees during the year	2	2
Average number of Volunteers during the year	0	0

None of the Trustees received remuneration during the year (2024 — nil).

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6	Tangible fixed assets	Building	Equipment	Furniture & Fittings	Total
	Cost	£	£	£	£
	At 1 April 2024	24,739	6,975	19,526	51,240
	Additions during the year	-	-	-	-
	Disposals during the year	-	-	-	-
	As at 31 March 2025	24,739	6,975	19,526	51,240
	Depreciation				
	As at 1 April 2024	11,880	6,975	19,526	38,381
	Disposal during the year	-	-	-	-
	Charge for the year	990	-	-	990
	As at 31 March 2024	12,870	6,975	19,526	39,371
	Net Book Value				
	As at 31 March 2025	11,869	-	-	11,869
	As at 31 March 2024	12,859	-	-	12,859

7	Debtors	2025	2024
		£	£
	Accrued Income	859	671
	Rent	-	1,000
	Total	859	1,671

The accrued income relates to invoices for ‘hires’ which were not received until after the financial year end. The rent debt - £850 of this was written off this year in agreement with the Trustees (following unsuccessful efforts to collect).

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8	Creditors and accruals	2025	2024
		£	£
	Accruals & Deferred Income	2,431	2,204
	Social Security and other Taxes	94	
	Total	2,525	2,204

The deferred income relates to rent payments we received in advance (£931). Accruals – electricity unbilled at the year end – now paid.

9	Restricted funds	Balance as at 01/04/2024	Incoming Resources	Resources expended locally	Transfers	Balance as at 31/03/2025
		£	£	£	£	£
	Playpark Fund	10,000	4,440			14,440
	Fife Council - Recovery Fund	40,000	221	(40,221)		0
	Woodward Craft					0
	Fife Council – Adult Learning	720		(127)		593
	Total	50,720	4,661	(40,348)	-	15,033

Playpark Fund – this will be utilised in 2025/26.

Fife Council Recovery Fund – used for the installation of solar panels and the refurbishment of a rental room.

10	Unrestricted funds	Balance as at 01/04/2024	Incoming Resources	Resources Expended Locally	Transfers	Balance as at 31/03/2025
		£	£	£	£	£
	General fund	36,139	44,471	(42,317)		38,293
	Total	36,139	44,471	(42,317)	-	38,293

11. Operating Leases

The Charity has no commitments under operating lease agreements.