

# LOCKERBIE ICE RINK

Scotland · Charity number SC051314

## Details

---

|            |                                                      |
|------------|------------------------------------------------------|
| Status     | Active                                               |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 2021-10-01                                           |
| Register   | <a href="#">View on the OSCR register</a>            |

## Contact

---

|         |                                                                            |
|---------|----------------------------------------------------------------------------|
| Address | 14 Glasgow Road<br>Lockerbie<br>Dumfriesshire<br>DG11 2AR                  |
| Website | <a href="http://www.lockerbieicerink.co.uk">www.lockerbieicerink.co.uk</a> |

## Activities

---

**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of public participation in sport', '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'

**What the charity does:** The LIR's purposes are in relation to sport, and primarily the sports of Curling and Skating ('Ice Rink Sports'), and are: 4.1 to provide or assist in the provision of recreational facilities, or to organise or assist in the organisation of the recreational facilities, with the object of improving the conditions of life for the public generally. 4.2 to encourage and actively promote public participation. 4.3 to provide training, coaching and education not only for those participating in sport but also the public generally about sport generally and Ice Rink Sports in particular and the health and fitness benefits of participating. and 4.4 to promote community participation in healthy recreation, in particular by playing Ice Rink Sports. We provide facilities for curling, skating and events run by other organisations. In the case of curling and skating we provide a coaching resource for all ages and abilities. We encourage personnel of all ages to participate in the sports.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** 4 The LIR's purposes are in relation to sport, and primarily the sports of Curling and Skating ('Ice Rink Sports'), and are: 4.1 to provide or assist in the provision of recreational facilities, or to organise or assist in the organisation of the recreational facilities, with the object of improving the conditions of life for the public generally. 4.2 to encourage and actively promote public participation. 4.3 to provide training, coaching and education not only for those participating in sport but also the public generally about sport generally and Ice Rink Sports in particular and the health and fitness benefits of participating. and 4.4 to promote community

participation in healthy recreation, in particular by playing Ice Rink Sports

### Geography

---

- **Main operating location:** Dumfries And Galloway
- **Geographical spread:** A specific local point, community or neighbourhood

### Finances

---

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2026-03-31 | £0       | £0          | -      | 5         |
| 2024-10-09 | £259,840 | £216,322    | -      | 5         |
| 2023-10-09 | £274,959 | £220,156    | -      | 2         |
| 2022-10-09 | £186,816 | £127,509    | -      | 5         |

---

# Accounts

---



# **LOCKERBIE ICE RINK**

## **TRUSTEES' REPORT & FINANCIAL STATEMENTS**

**31<sup>ST</sup> OCTOBER 2024**

**SCOTTISH CHARITY NUMBER:- SC051314**

## **CARSON & TROTTER**

CHARTERED ACCOUNTANTS  
123 IRISH STREET  
DUMFRIES  
DG1 2PE

## **Lockerbie Ice Rink**

### **Contents**

|                                   | <b>Page</b>   |
|-----------------------------------|---------------|
| Trustees' report                  | <b>1 - 3</b>  |
| Independent examiner's report     | <b>4</b>      |
| Statement of financial activities | <b>5</b>      |
| Balance sheet                     | <b>6</b>      |
| Notes to the financial statements | <b>7 - 15</b> |

## **Lockerbie Ice Rink**

### **Trustees report** **for the year ended 31st October 2024**

The trustees present their report and the unaudited financial statements for the year ended 31st October 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 United Kingdom and Republic of Ireland (FRS 102).

#### **Objectives and activities**

The principal activities of Lockerbie Ice Rink in the year under review were charitable, in line with the charity's objects, which are in relation to sport, and primarily, the sports of curling and skating (Ice Rink Sports).

In furtherance of these objects, Lockerbie Ice Rink seeks to:-

- a) provide or assist in the provision of recreational facilities, or to organise or assist in the organisation of the recreational facilities, with the object of improving the conditions of life for the public generally;
- b) encourage and actively promote public participation;
- c) provide training, coaching and education not only for those participating in sport but also the public generally about sport generally and Ice Rink Sports, in particular and the health and fitness benefits of participating; and
- d) promote community participation in healthy recreation, in particular by playing Ice Rink Sports.

#### **Achievements and performance**

Lockerbie Ice Rink have fulfilled their charitable objectives by providing recreational facilities for curling and skating, by providing public and community participation in the above sports and provision of training and coaching for personnel of all ages and genders including inclusive sessions. The facility has functioned well throughout the year maintaining the customer database and also provided a facility for private events, whether it be in the lounge or ice hall areas. The trustees recognise that this could not be achieved without the support of staff and volunteers who assist with various activities throughout the organisation.

#### **Financial review**

The accounts show a net surplus for the year of £43,518. Reserves at the year end were £157,628. This is made up of £18,020 of restricted funds and £139,608 of unrestricted funds, of which £49,265 are designated.

#### **Risk management**

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and financing of the charity and are satisfied that systems are in place to mitigate these risks.

#### **Reserves**

The trustees aim to have sufficient reserves to cover between three and six months running costs and to meet redundancy and winding-up costs in the event that funding is reduced or ceases.

#### **Structure, governance and management**

The charity is a Scottish Charitable Incorporated Organisation (SCIO) (No. SC051314). It was registered in its current legal form on 1st October 2021 following a change from being a Club. It is governed by its Constitution.

The trustees are jointly responsible for the running of the SCIO and managing its assets. The trustees meet regularly to review the work of the charity, monitor progress on achievement of its objectives and financial performance and plan future strategy.

## Lockerbie Ice Rink

### Trustees report for the year ended 31st October 2024

..... continued

#### ***Appointment and training***

Lockerbie Ice Rink is governed by a Board of Trustees who are recruited, appointed and trained in accordance with the terms of the Constitution. Individuals are eligible to serve as trustees if they are members of the charity and provided they are not employees of the charity. Trustees may also co-opt other trustees between AGMs who are non-members on the basis that they have specialist experience and/or skills which could be assistance to the Board. The Constitution provides for a minimum of three trustees and a maximum of twelve trustees. Out of the number of trustees no more than three shall be co-opted trustees.

Where new trustees are appointed they are given a formal induction to the work of the charity and provided with the information they need to fulfil their roles, which includes information about charity law.

#### **Reference and administrative details**

Scottish charity number SC051314

Registered office

Independent Examiners

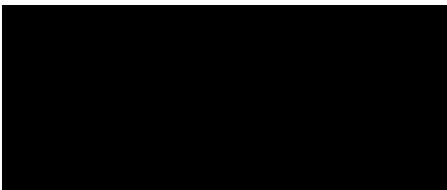
Carson & Trotter  
Chartered Accountants  
123 Irish Street  
Dumfries  
DG1 2PE

Bankers

Bank of Scotland  
PO Box 1000  
BX2 1LB

#### ***Trustees***

The trustees who have served the charity during the year and since the year end were as follows:



## **Lockerbie Ice Rink**

### **Trustees report** **for the year ended 31st October 2024**

..... continued

#### **Responsibilities of the trustees**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

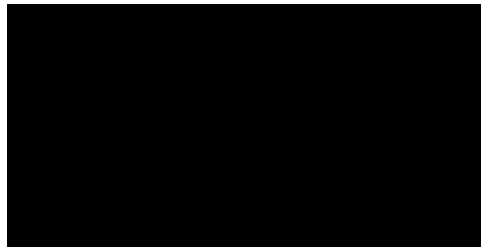
The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards 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 to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's Constitution. 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.

This report was approved by the trustees of the charity on 22nd April 2025 and signed on its behalf by:

  
**Chair**



**Lockerbie Ice Rink**

**Independent Examiner's Report to the Trustees of**  
**Lockerbie Ice Rink**

I report on the accounts of the charity for the year ended 31st October 2024 which are set out on pages 5 to 15.

**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 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.

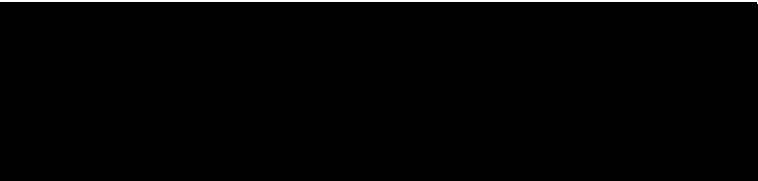
**Basis of the independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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

- a. 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 8 of the 2006 Accounts Regulations;
- have not been met, or
- b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Carson & Trotter**  
**Chartered Accountants**  
**123 Irish Street**  
**Dumfries**  
**DG1 2PE**

**Date: 23rd April 2025**

## Lockerbie Ice Rink

### Statement of financial activities for the year ended 31st October 2024

|                                    |       | Unrestricted   | Restricted    | 2024           | 2023           |
|------------------------------------|-------|----------------|---------------|----------------|----------------|
|                                    | Notes | funds          | funds         | Total          | Total          |
|                                    |       | £              | £             | funds          | funds          |
|                                    |       |                |               | £              | £              |
| <b>Income and endowments from:</b> |       |                |               |                |                |
| Donations and legacies             | 2     | 13,789         | -             | 13,789         | 55,063         |
| Charitable activities              | 3     | 153,683        | 51,424        | 205,107        | 185,530        |
| Other trading activities           | 4     | 40,944         | -             | 40,944         | 34,366         |
| <b>Total income</b>                |       | <u>208,416</u> | <u>51,424</u> | <u>259,840</u> | <u>274,959</u> |
| <b>Expenditure on:</b>             |       |                |               |                |                |
| Charitable activities              | 5     | 199,051        | 4,765         | 203,816        | 209,964        |
| Other trading activities           | 6     | 12,506         | -             | 12,506         | 10,192         |
| <b>Total expenditure</b>           |       | <u>211,557</u> | <u>4,765</u>  | <u>216,322</u> | <u>220,156</u> |
| <b>Net income/(expenditure)</b>    |       | (3,141)        | 46,659        | 43,518         | 54,803         |
| Transfers between funds            | 12    | 28,639         | (28,639)      | -              | -              |
| <b>Net movement in funds</b>       | 12    | 25,498         | 18,020        | 43,518         | 54,803         |
| <b>Reconciliation of funds:</b>    |       |                |               |                |                |
| Total funds brought forward        | 12    | 114,110        | -             | 114,110        | 59,307         |
| <b>Total funds carried forward</b> | 12    | <u>139,608</u> | <u>18,020</u> | <u>157,628</u> | <u>114,110</u> |

All income and expenditure derived from continuing activities.

The notes on pages 7 to 15 form an integral part of these financial statements.

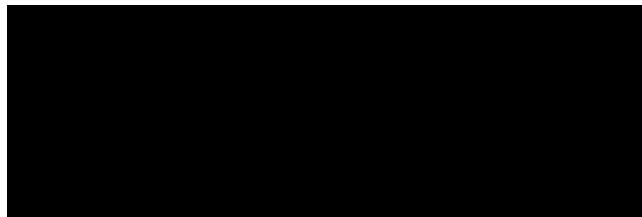
**Lockerbie Ice Rink**

**Balance sheet**  
**as at 31st October 2024**

|                                                                | Notes | 2024     | 2023     |
|----------------------------------------------------------------|-------|----------|----------|
|                                                                |       | £        | £        |
| <b>Fixed assets</b>                                            |       |          |          |
| Tangible assets                                                | 8     | 89,517   | 58,932   |
| <b>Current assets</b>                                          |       |          |          |
| Stocks                                                         |       | 3,463    | 3,303    |
| Debtors                                                        | 9     | 19,249   | 17,705   |
| Cash at bank and in hand                                       |       | 80,617   | 77,675   |
|                                                                |       | 103,329  | 98,683   |
| <b>Creditors: amounts falling due within one year</b>          | 10    | (30,879) | (36,630) |
| <b>Net current assets</b>                                      |       | 72,450   | 62,053   |
| Total assets less current liabilities                          |       | 161,967  | 120,985  |
| <b>Creditors: amounts falling due after more than one year</b> | 11    | (4,339)  | (6,875)  |
| <b>Net assets</b>                                              |       | 157,628  | 114,110  |
| <b>The funds of the charity:</b>                               |       |          |          |
| Restricted funds                                               | 12    | 18,020   | -        |
| Unrestricted funds                                             | 12    | 139,608  | 114,110  |
| <b>Total charity funds</b>                                     |       | 157,628  | 114,110  |

These accounts were approved by the trustees on 22nd April 2025, and are signed on their behalf by:

  
Chair



The notes on pages 7 to 15 form an integral part of these financial statements.

## **Lockerbie Ice Rink**

### **Notes to the financial statements** **for the year ended 31st October 2024**

#### **1. Accounting policies**

##### **1.1. Basis of preparation**

The financial statements are prepared under the historical cost convention and in accordance with 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 United Kingdom and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustees Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity meets the definition of a public benefit entity under FRS 102. The financial statements are presented in sterling which is the functional currency of the charity and amounts are rounded to the nearest £.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. Hence the financial statements are prepared on a going concern basis.

The charity has applied Update Bulletin 1 as published on 2nd February 2016 and does not include a cash flow statement on the grounds that it is applying FRS102 Section 1A.

##### **1.2. Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **1.3. Income recognition**

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

##### **1.4. Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Liabilities are recognised as soon as there is a legal or constructive obligation, it is probable that settlement will be required and the amount of the obligation can be measured reliably. The charity feels that there is only one activity and as such support costs have not been separately identified as they have been treated as being wholly for the fulfilment of the primary activity. Governance costs include the cost of preparation and examination of the statutory accounts, the cost of trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters. As with support costs, the governance costs are treated as being wholly for the primary activity.

## Lockerbie Ice Rink

### Notes to the financial statements for the year ended 31st October 2024

..... continued

#### **1.5. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

|                                     |   |                      |
|-------------------------------------|---|----------------------|
| Land and buildings                  | - | Not depreciated      |
| Leasehold properties                | - | 10% straight line    |
| Fixtures, fittings<br>and equipment | - | 33.33% straight line |
| Website                             | - | 10% straight line    |

#### **1.6. Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

#### **1.7. Stock**

Stocks are stated at the lower of cost and estimated selling price. Provision is made for obsolete stock where appropriate.

#### **1.8. Taxation**

The charity is not liable to corporation tax on its primary charitable activities.

#### **2. Income from donations and legacies**

|                 | Unrestricted<br>funds | Restricted<br>funds | 2024<br>Total<br>funds | 2023<br>Total<br>funds |
|-----------------|-----------------------|---------------------|------------------------|------------------------|
|                 | £                     | £                   | £                      | £                      |
| Donations       | 1,711                 | -                   | 1,711                  | 41,895                 |
| Sponsorship     | 2,517                 | -                   | 2,517                  | 4,768                  |
| Membership fees | 9,561                 | -                   | 9,561                  | 8,400                  |
|                 | <u>13,789</u>         | <u>-</u>            | <u>13,789</u>          | <u>55,063</u>          |

All of the income received from donations and legacies in 2023 was unrestricted.

## Lockerbie Ice Rink

### Notes to the financial statements for the year ended 31st October 2024

..... continued

#### 3. Income from charitable activities

|                                                            | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2024<br>Total<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|------------------------------------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>Grants received</b>                                     |                            |                          |                             |                             |
| Grants received                                            | -                          | 51,424                   | 51,424                      | 38,642                      |
| Scottish Curling funding                                   | -                          | -                        | -                           | 1,000                       |
|                                                            | <u>-</u>                   | <u>51,424</u>            | <u>51,424</u>               | <u>39,642</u>               |
| <b>Other charitable income</b>                             |                            |                          |                             |                             |
| Ice rink fees                                              | 140,559                    | -                        | 140,559                     | 131,527                     |
| Advertising boards                                         | 12,400                     | -                        | 12,400                      | 13,400                      |
| Administration charges                                     | 380                        | -                        | 380                         | 114                         |
| Event income                                               | -                          | -                        | -                           | 491                         |
| Skate sharpening                                           | 344                        | -                        | 344                         | 356                         |
|                                                            | <u>153,683</u>             | <u>-</u>                 | <u>153,683</u>              | <u>145,888</u>              |
| <b>Total incoming resources from charitable activities</b> | <u>153,683</u>             | <u>51,424</u>            | <u>205,107</u>              | <u>185,530</u>              |

Of the income received from charitable activities in 2023, £13,642 was restricted and £171,888 was unrestricted.

#### 4. Income from other trading activities

|                      | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2024<br>Total<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|----------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Bar sales            | 24,528                     | -                        | 24,528                      | 20,646                      |
| Drinks machine sales | 305                        | -                        | 305                         | -                           |
| Rent receivable      | 16,111                     | -                        | 16,111                      | 13,720                      |
|                      | <u>40,944</u>              | <u>-</u>                 | <u>40,944</u>               | <u>34,366</u>               |

All of the income received from other trading activities in 2023 was unrestricted.

## Lockerbie Ice Rink

### Notes to the financial statements for the year ended 31st October 2024

..... continued

#### 5. Expenditure on charitable activities

|                                       | Unrestricted   | Restricted   | 2024<br>Total  | 2023<br>Total  |
|---------------------------------------|----------------|--------------|----------------|----------------|
|                                       | funds          | funds        | funds          | funds          |
|                                       | £              | £            | £              | £              |
| Wages and salaries                    | 53,405         | -            | 53,405         | 48,117         |
| Rent, rates and insurance             | 25,159         | -            | 25,159         | 25,027         |
| Leasing of office equipment           | 956            | -            | 956            | -              |
| Light and heat                        | 67,666         | -            | 67,666         | 101,682        |
| Cleaning, refuse and hygiene          | 1,883          | -            | 1,883          | 2,781          |
| Repairs and maintenance               | 18,651         | -            | 18,651         | 13,159         |
| Postage, stationery and printing      | 598            | -            | 598            | 868            |
| Advertising & website                 | 5,880          | -            | 5,880          | 1,793          |
| Telephone                             | 1,384          | -            | 1,384          | 1,559          |
| Hire of equipment                     | 2,125          | -            | 2,125          | 2,105          |
| Prizes                                | 2,920          | -            | 2,920          | 1,781          |
| Bank charges                          | 2,081          | -            | 2,081          | 1,288          |
| General expenses                      | 1,021          | -            | 1,021          | 385            |
| Depreciation                          | 13,268         | -            | 13,268         | 7,805          |
| Losses on disposal of tangible assets | 109            | -            | 109            | 64             |
| Interest on overdue PAYE              | -              | -            | -              | 3              |
|                                       | <u>197,106</u> | <u>-</u>     | <u>197,106</u> | <u>208,417</u> |
| <b>Governance costs</b>               |                |              |                |                |
| Legal and professional fees           | 225            | 4,765        | 4,990          | 475            |
| Independent Examiner's Fees           | 900            | -            | 900            | 900            |
| Meeting costs                         | 270            | -            | 270            | 207            |
| Bond discount                         | 550            | -            | 550            | (35)           |
|                                       | <u>1,945</u>   | <u>4,765</u> | <u>6,710</u>   | <u>1,547</u>   |
|                                       | <u>199,051</u> | <u>4,765</u> | <u>203,816</u> | <u>209,964</u> |

All of the expenditure on charitable activities in 2023 was unrestricted.

## Lockerbie Ice Rink

### Notes to the financial statements for the year ended 31st October 2024

..... continued

#### 6. Analysis of expenditure on other trading activities

|                                      | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2024<br>Total<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|--------------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>Cost of bar stock</b>             |                            |                          |                             |                             |
| Opening stock                        | 3,303                      | -                        | 3,303                       | 2,144                       |
| Bar purchases                        | 9,871                      | -                        | 9,871                       | 9,907                       |
| Closing stock                        | (3,463)                    | -                        | (3,463)                     | (3,303)                     |
|                                      | <u>9,711</u>               | <u>-</u>                 | <u>9,711</u>                | <u>8,748</u>                |
| <b>Other bar expenses</b>            |                            |                          |                             |                             |
| Hire of equipment                    | 74                         | -                        | 74                          | 343                         |
| Licences                             | 240                        | -                        | 240                         | 205                         |
|                                      | <u>314</u>                 | <u>-</u>                 | <u>314</u>                  | <u>548</u>                  |
| <b>Total bar expenses</b>            | <u>10,025</u>              | <u>-</u>                 | <u>10,025</u>               | <u>9,296</u>                |
| <b>Drinks machine expenses</b>       |                            |                          |                             |                             |
| Drinks machine purchases             | 173                        | -                        | 173                         | -                           |
| Leasing of drinks machine            | 366                        | -                        | 366                         | -                           |
| <b>Total drinks machine expenses</b> | <u>539</u>                 | <u>-</u>                 | <u>539</u>                  | <u>-</u>                    |
| <b>Rental expenses</b>               |                            |                          |                             |                             |
| Repairs and renewals                 | 1,942                      | -                        | 1,942                       | 896                         |
|                                      | <u>12,506</u>              | <u>-</u>                 | <u>12,506</u>               | <u>10,192</u>               |

All of the expenditure on other trading activities in 2023 was unrestricted.

## Lockerbie Ice Rink

### Notes to the financial statements for the year ended 31st October 2024

..... continued

#### 7. Staff costs

##### Number of employees

The average monthly numbers of employees during the year were:

|     | 2024<br>Number | 2023<br>Number |
|-----|----------------|----------------|
| Ice | 5              | 4              |

##### Employment costs

|                    | 2024<br>£ | 2023<br>£ |
|--------------------|-----------|-----------|
| Wages and salaries | 53,405    | 48,117    |
|                    | 53,405    | 48,117    |

None of the trustees received remuneration as an employee of the charity or were reimbursed for any expenditure during the year.

There were no employees who received total employee benefits (excluding employer pension costs) of more than £60,000.

#### 8. Tangible fixed assets

|                        | Land and<br>buildings<br>freehold<br>£ | Long<br>leasehold<br>property<br>£ | Fixtures,<br>fittings and<br>equipment<br>£ | Website<br>£ | Total<br>£ |
|------------------------|----------------------------------------|------------------------------------|---------------------------------------------|--------------|------------|
| <b>Cost</b>            |                                        |                                    |                                             |              |            |
| At 1st November 2023   | 5,914                                  | 48,810                             | 13,873                                      | 811          | 69,408     |
| Additions              | -                                      | 38,477                             | 5,984                                       | -            | 44,461     |
| Disposals              | -                                      | -                                  | (1,564)                                     | -            | (1,564)    |
| At 31st October 2024   | 5,914                                  | 87,287                             | 18,293                                      | 811          | 112,305    |
| <b>Depreciation</b>    |                                        |                                    |                                             |              |            |
| At 1st November 2023   | -                                      | 6,771                              | 3,557                                       | 148          | 10,476     |
| On disposals           | -                                      | -                                  | (956)                                       | -            | (956)      |
| Charge for the year    | -                                      | 7,910                              | 5,277                                       | 81           | 13,268     |
| At 31st October 2024   | -                                      | 14,681                             | 7,878                                       | 229          | 22,788     |
| <b>Net book values</b> |                                        |                                    |                                             |              |            |
| At 31st October 2024   | 5,914                                  | 72,606                             | 10,415                                      | 582          | 89,517     |
| At 31st October 2023   | 5,914                                  | 42,039                             | 10,316                                      | 663          | 58,932     |

**Lockerbie Ice Rink**

**Notes to the financial statements**  
**for the year ended 31st October 2024**

..... continued

|                                                                    |               |               |
|--------------------------------------------------------------------|---------------|---------------|
| <b>9. Debtors</b>                                                  | <b>2024</b>   | <b>2023</b>   |
|                                                                    | <b>£</b>      | <b>£</b>      |
| Trade debtors                                                      | 15,317        | 13,654        |
| Other debtors                                                      | 1,050         | 1,600         |
| Prepayments and accrued income                                     | 2,882         | 2,451         |
|                                                                    | <u>19,249</u> | <u>17,705</u> |
| <br>                                                               |               |               |
| <b>10. Creditors: amounts falling due within one year</b>          | <b>2024</b>   | <b>2023</b>   |
|                                                                    | <b>£</b>      | <b>£</b>      |
| Trade creditors                                                    | 3,285         | 6,646         |
| Other taxes and social security costs                              | 6,030         | 7,143         |
| Other creditors                                                    | 20,664        | 21,941        |
| Accruals                                                           | 900           | 900           |
|                                                                    | <u>30,879</u> | <u>36,630</u> |
| <br>                                                               |               |               |
| <b>11. Creditors: amounts falling due after more than one year</b> | <b>2024</b>   | <b>2023</b>   |
|                                                                    | <b>£</b>      | <b>£</b>      |
| Loans                                                              | <u>4,339</u>  | <u>6,875</u>  |

## Lockerbie Ice Rink

### Notes to the financial statements for the year ended 31st October 2024

..... continued

#### 12. Statement of funds

|                                       | Balance at<br>1st November 2023<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£  | Balance at<br>31st October 2024<br>£ |
|---------------------------------------|--------------------------------------|----------------|------------------|-----------------|--------------------------------------|
| <b>Restricted funds:</b>              |                                      |                |                  |                 |                                      |
| Crossdykes Community Benefits Limited | -                                    | 20,970         | (4,765)          | -               | 16,205                               |
| Third Sector Dumfries & Galloway      | -                                    | 9,994          | -                | (8,804)         | 1,190                                |
| ANCBC                                 | -                                    | 19,740         | -                | (19,740)        | -                                    |
| Cunninghame Housing Association       | -                                    | 720            | -                | (95)            | 625                                  |
|                                       | <u>-</u>                             | <u>51,424</u>  | <u>(4,765)</u>   | <u>(28,639)</u> | <u>18,020</u>                        |
| <b>Unrestricted funds:</b>            |                                      |                |                  |                 |                                      |
| Unrestricted general funds            | 81,396                               | 208,416        | (211,557)        | 12,088          | 90,343                               |
| Designated funds                      | 32,714                               | -              | -                | 16,551          | 49,265                               |
|                                       | <u>114,110</u>                       | <u>208,416</u> | <u>(211,557)</u> | <u>28,639</u>   | <u>139,608</u>                       |
| <b>Total funds</b>                    | <u>114,110</u>                       | <u>259,840</u> | <u>(216,322)</u> | <u>-</u>        | <u>157,628</u>                       |

The unrestricted general funds represent the free funds of the charity which are not designated for particular purposes.

Designated funds relates to capital expenditure purchased using grant funding and is released in line with depreciation.

Restricted funds relates to funds with restrictions imposed by the donors as follows:-

Crossdykes Community Benefits Limited - Feasibility study to reduce consumption, fossil fuel usage and carbon emissions.

Third Sector Dumfries & Galloway - Purchase of ice equipment and subsidise skate hire & curling fees.

ANCBC - Improving doors, windows and rubber flooring.

Cunninghame Housing Association - Subsidise curling sessions for 6-9 year olds.

#### 13. Analysis of net assets in funds

|                    | Tangible<br>fixed assets<br>£ | Other<br>net assets<br>£ | Total<br>£     |
|--------------------|-------------------------------|--------------------------|----------------|
| Restricted funds   | -                             | 18,020                   | 18,020         |
| Unrestricted funds | 89,517                        | 50,091                   | 139,608        |
| Total funds        | <u>89,517</u>                 | <u>68,111</u>            | <u>157,628</u> |

**Lockerbie Ice Rink**

**Notes to the financial statements**  
**for the year ended 31st October 2024**

..... continued

**14. Related party transactions**

There were no related party transactions during the year.