

Report of the Trustees and
Unaudited Financial Statements for the Period 12 March 2024 to 31 March 2025
for
Eastfield Community Centre SCIO

Accountants Plus
Chartered Certified Accountants
Second Floor
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270 Airbles Road
Motherwell
ML1 3AT

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for the Period 12 March 2024 to 31 March 2025

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The trustees present their report with the financial statements of the charity for the period 12 March 2024 to 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

We've set up our organisation to benefit the Eastfield community, focusing on a few key goals:

- Fighting poverty
- Offering fun and recreational activities to boost quality of life for local people
- Promoting and enhancing environmental wellbeing
- Supporting those facing challenges due to age, health, disabilities, financial issues, or other difficulties.

To deliver on these objectives, Eastfield operates as a welcoming and accessible community hub, providing space for a wide range of users, including local businesses, charities, and community groups. These groups deliver a diverse programme of activities from Eastfield, including children's dance and drama classes, support groups such as breastfeeding and addiction recovery, and a variety of health and wellbeing activities. External partner organisations, such as Enable, also make use of our centre to provide services for adults with disabilities, ensuring that the building supports inclusive provision for those who may face additional challenges.

In addition to facilitating external provision, Eastfield directly delivers a small number of its own initiatives, including a gardening club and a craft club. These activities promote social connection, skills development, and environmental awareness within the community.

Our facilities also enable children's dance and drama groups to host their annual performances, providing valuable opportunities for young people to showcase their achievements within their own community.

A key aspect of our work is the organisation of affordable and accessible community events. During the year, events such as a Christmas Fayre and a Halloween party were delivered to provide local families with enjoyable, low-cost opportunities to come together and participate in community life.

Public benefit

The charity's purposes are set out in its governing document and are recognised as charitable under Scottish law. The trustees ensure that all activities undertaken during the year are in furtherance of these purposes and provide identifiable public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

This past year has been one of resilience, determination, and community spirit. Eastfield Community Centre has long served as a vital hub for our area—a space for people of all ages and backgrounds. In February last year, we received the news that South Lanarkshire Council would be withdrawing all funding from the centre. This decision could easily have led to closure—but instead, our trustees stepped up immediately

Within weeks, we had begun the process of a Community Asset Transfer (CAT). This would allow us to take ownership of the building and secure its future as a community-owned and operated space. The trustees have worked tirelessly to make this possible. There were countless meetings, challenging deadlines, and many volunteer hours dedicated to preparing and submitting our application.

We want to thank our local community for engaging with our survey and showing, in no uncertain terms, just how valued Eastfield is. Their support was vital in demonstrating the centre's importance to the people it serves. We would also like to extend our sincere thanks to our advisors - their guidance and expertise have been invaluable during this crucial time.

Alongside our work on the CAT, we've kept the centre as active and welcoming as ever. Our regular groups and classes continue to run, and in October we hosted our first Halloween Party, which was a fantastic success.

The year ahead will be pivotal. Finalising the CAT will unlock new opportunities for development, external funding, and community engagement. We will continue to build partnerships, seek new income streams, and develop the centre to meet the changing needs of our local population.

Together, we are proving that this community cares deeply about its shared spaces - and is willing to fight for them.

The reporting period (2024–2025) has been one of significant development and transformation for Eastfield Community Centre.

A major focus of the year was the preparation and submission of a Community Asset Transfer application to secure ownership of the Centre building. This represented a substantial undertaking for the organisation and required considerable time, commitment, and collaboration from trustees, volunteers, and the wider community.

The strength of local support was clearly demonstrated through a community consultation process, which generated over 500 responses. This level of engagement highlights the importance of Eastfield as a valued community asset.

We also successfully delivered new community initiatives, including our first Halloween party, which proved to be highly popular and well attended by local families. This event demonstrated our ability to provide engaging activities that respond to community needs.

In parallel, initial work was undertaken to develop plans for the renovation and modernisation of the building, with the aim of ensuring that the facilities are fit for purpose and able to support future growth in services and activities.

FINANCIAL REVIEW

Reserves policy

Eastfield Community Centre have identified various scenarios which cover different levels of activity, which means that the activities can be adjusted based on the amount of funding secured.

We aim to hold 3 - 6 months running costs in unrestricted undesignated reserves which are around £29,000..

As at 31st March 2025 the unrestricted undesignated reserves were £123,517 which exceeds the amount required.

However there is considerable refurbishment work required and the trustees are reviewing the potential costs which may require further funds to be designated for this.

FUTURE PLANS

Looking ahead to the next reporting period, Eastfield Community Centre aims to build on the progress made during this year of transition.

A key priority will be to strengthen governance arrangements and further develop organisational policies and procedures. This will ensure that Eastfield continues to operate effectively and in line with best practice as a charitable organisation.

We also intend to expand our programme of community events, providing more regular opportunities for local people to come together in a welcoming and inclusive environment.

Alongside this, we will continue to progress plans for the development and improvement of the Centre's facilities, ensuring that the space can meet the evolving needs of the community it serves.

Following the year end, the charity purchased the building and have engaged an architect to design a refurbishment plan.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitutes a Scottish Charitable Incorporated Organisation.

Eastfield Community Centre Constitution (dated 4th October 2024) is the governing document that sets out the charities purpose, structure, and describes how it operates. All Trustees are responsible for ensuring that Eastfield Community Centre complies with the Constitution.

Recruitment and appointment of new trustees

The original trustees were those individuals who signed the charity trustee declaration forms which accompanied the application for incorporation of the organisation.

At each AGM the members may elect any eligible member to be a trustee. The Trustees may also at any time appoint any eligible member to be a trustee.

At each AGM all of the trustees must retire from office but may then be re-elected.

Induction and training of new trustees

New trustees attend a short induction and training session where they are briefed on the content of the Memorandum and Articles of Association, the decision making process, the business plan and recent financial performance of the charity.

Eastfield Community Centre SCIO

Report of the Trustees

for the Period 12 March 2024 to 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC053182

Principal address

Duke's Road
Cambuslang
Glasgow
G72 7BA

Trustees

Ms C Kelly (appointed 6.2.26)
Ms P Miller (appointed 20.6.25)
Ms M Cassidy Treasurer (appointed 4.10.24)
Ms I Turnbull (appointed 4.10.24)
Ms C Mathieson (appointed 6.2.26)

Independent Examiner

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Approved by order of the board of trustees on 23 April 2026 and signed on its behalf by:

Ms M Cassidy - Trustee

Independent examiner's report to the trustees of Eastfield Community Centre SCIO

I report to the charity trustees on my examination of the accounts of Eastfield Community Centre SCIO (the Trust) for the period 12 March 2024 to 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Fiona Struthers
The Institute of Chartered Accountants of Scotland

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30 April 2026

Eastfield Community Centre SCIO

Statement of Financial Activities
for the Period 12 March 2024 to 31 March 2025

	Notes	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2	213,428	-	213,428
Charitable activities				
Charitable activities		26,345	6,034	32,379
Investment income	3	130	-	130
Total		<u>239,903</u>	<u>6,034</u>	<u>245,937</u>
EXPENDITURE ON				
Charitable activities				
Charitable activities		<u>16,386</u>	<u>6,034</u>	<u>22,420</u>
NET INCOME		<u>223,517</u>	<u>-</u>	<u>223,517</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>223,517</u></u>	<u><u>-</u></u>	<u><u>223,517</u></u>

The notes form part of these financial statements

Eastfield Community Centre SCIO

Balance Sheet

31 March 2025

	Notes	Unrestricted funds £	Restricted fund £	Total funds £
CURRENT ASSETS				
Cash at bank and in hand		224,668	-	224,668
CREDITORS				
Amounts falling due within one year	5	(1,151)	-	(1,151)
NET CURRENT ASSETS		<u>223,517</u>	<u>-</u>	<u>223,517</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		223,517	-	223,517
NET ASSETS		<u>223,517</u>	<u>-</u>	<u>223,517</u>
FUNDS	6			
Unrestricted funds				<u>223,517</u>
TOTAL FUNDS				<u>223,517</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 April 2026 and were signed on its behalf by:

M Cassidy - Trustee

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 Act 2011. The financial statements have been prepared under the historical cost convention.

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.

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.

Notes to the Financial Statements - continued
for the Period 12 March 2024 to 31 March 2025

2. DONATIONS AND LEGACIES

	£
Donations	213,428
	<u>213,428</u>

Donations of £213,427.69 were received in the year from Eastfield Community Centre (not for profit organisation).

3. INVESTMENT INCOME

	£
Deposit account interest	130
	<u>130</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2025.

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other creditors	1,151
	<u>1,151</u>

6. MOVEMENT IN FUNDS

	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds			
General fund	223,517	(100,000)	123,517
Building & Refurb	-	100,000	100,000
	<u>223,517</u>	<u>-</u>	<u>223,517</u>
TOTAL FUNDS	<u>223,517</u>	<u>-</u>	<u>223,517</u>

Notes to the Financial Statements - continued
for the Period 12 March 2024 to 31 March 2025

6. 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	239,903	(16,386)	223,517
Restricted funds			
South Lanarkshire Council	6,034	(6,034)	-
TOTAL FUNDS	<u>245,937</u>	<u>(22,420)</u>	<u>223,517</u>

Building & Refurb - This fund is funds held for future purchase of the building and refurb costs.

SLC - This fund is from South Lanarkshire council for a community engagement strategy.

7. RELATED PARTY DISCLOSURES

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

Eastfield Community Centre SCIO

Detailed Statement of Financial Activities
for the Period 12 March 2024 to 31 March 2025

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations 213,428

Investment income

Deposit account interest 130

Charitable activities

Grants 6,034

Hall lets 26,345

32,379

Total incoming resources 245,937

EXPENDITURE

Charitable activities

Rates and water 1,524

Insurance 815

Light and heat 6,275

Telephone 645

Postage and stationery 574

Sundries 51

Subscriptions 430

Repairs and maintenance 2,346

Entertainment 286

Events 421

Garden project 314

Staff costs 1,105

Cleaning 262

Consultancy fees 6,034

21,082

Support costs

Finance

Bank charges 186

Governance costs

Accountancy and legal fees 1,152

Total resources expended 22,420

Net income 223,517

This page does not form part of the statutory financial statements