



CLIFTONVILLE & COATDYKE COMMUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MAY 2025

SCOTTISH CHARITY NUMBER SC050029
COMPANY NUMBER SC620462

Chartered Accountants
and Registered Auditors
91 Alexander Street
Airdrie
ML6 0BD

CLIFTONVILLE & COATDYKE COMMUNITY GROUP

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FOR THE PERIOD ENDED 31 MAY 2025**

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COMPANY INFORMATION

TRUSTEES WHO SERVED DURING THE YEAR

Appointment Date

Mr Alex Forrest
Mrs Helen Barclay (Appointed 7/3/2025)
Mr Joseph Holmes
Mrs Josephine Maguire

COMPANY SECRETARY

Mr Jim Prunty (Appointed 14/10/2024)

INDEPENDENT EXAMINER

Tony Fraser
Cahill Jack Associates Limited
Chartered Accountants
91 Alexander Street
Airdrie
ML6 OBD

BANKERS

Lloyds Bank
61 Merry Street
Motherwell
ML1 1JS

REGISTERED OFFICE

Coatbridge Community Stadium
12 Quarry Street
Coatbridge
ML5 3PU

SCOTTISH CHARITY NUMBER SC050029

COMPANY NUMBER SC620462

CLIFTONVILLE & COATDYKE COMMUNITY GROUP

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MAY 2025

The Trustees, who are also Directors of the Company for the purposes of the Companies Act 2006, present their annual report together with the financial statements of the charity for the period ended 31 May 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102) (effective 1 January 2019).

LEGAL AND ADMINISTRATIVE DETAILS

Reference and administrative details including the names of trustees who served during the period and details of other relevant organisations are given on the previous company information page.

STRUCTURE GOVERNANCE AND MANAGEMENT

The Charity is constituted as a company limited by guarantee, and is therefore governed by its memorandum of association. It was incorporated on 6 February 2019. In the event of the company being wound up, its members are each required to contribute an amount not exceeding £1.

Trustees are elected at the Annual General Meeting and serve for a period of a three years after which 3 trustees retire and offer themselves for re-election if this is in the interests of the charity. Additionally trustees may be co-opted at the regular board meetings during the year until the following AGM. When considering co-opting trustees, the board has regard to the requirement for any specialist skills and geographical representation that may be preferred. Details of appointments and terminations are given on the charity information page.

The board have entrusted the day to day management of the charity to Alexander Forrest, trustee and also established sub groups to assist in certain areas such as fundraising and self management.

The decision was made by the Board to dispense with a full audit of the accounts and instead the attached financial statements have been subjected to an independent examination as allowed in the memorandum.

ORGANISATION STRUCTURES AND DECISION-MAKING

The Charity is organised so that the Trustees meet regularly to manage its affairs and has established a committee structure to assist with decision making with regard to achieving its aims.

Decisions are made at the Board and committee meetings by the trustees with staff members present to where these will facilitate the undertaking of their role within the charity.

The staff running the company fulfil the charity's aims and deal with the administration of the company.

Details of trustees are given on the information page with the accounts.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to these risks. The board is fully aware of the need to maintain a strategy in pursuit of income streams given the uncertain nature of funding received. The charity continues to work to achieve sustainable long term funding in line with its fundraising strategy.

In addition the charity has safeguards in place in relation to the loss of key personnel and to reduce the risk of fraud and error and maintains a regulated back up procedure and support contract covering its information technology systems. Work is ongoing to ensure the charity continues to comply with GDPR and all current legislation.

OBJECTS OF THE CHARITY, PRINCIPAL ACTIVITY AND ORGANISATION OF WORK

The Charity's objects and principal activities are as follows:

The advancement of citizenship or community development, the advancement of public participation in sport, the provision of recreational facilities and 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.

The Board has referred to the guidance contained in the OSCR general guidance on public benefit when reviewing its aim and objectives and in planning the future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

REVIEW OF ACTIVITIES AND FINANCIAL TRANSACTIONS

The Charity was initially set up to take ownership of premises which house the bowling hall used by the club. The Charity has now commenced and was fully operational during the year to 31 May 2025.

During the year to 31 May 2021 there was a total of £190,690 received as a grant from The Scottish Land Fund for the purchase of bowling club property required for the implementation of the board's plans for the charity. These costs are included as fixed assets in the period and included in designated funds.

The results for the current year are given within the Statement of Financial Activities and Balance Sheet on the following pages. Total incoming resources amounted to £393,301 with a surplus of £76,535 for the year ended 31 May 2025.

INVESTMENT POLICY AND PERFORMANCE

In accordance with the charity's memorandum and articles of association, the Trustees have the power to invest in such stocks, shares, investments and property as they see fit. The policy is to adopt a low risk investment. All the charity's investments are currently represented by cash held on deposit by the bank in the UK. The Funding sub group is considering a new investment policy based on OSCR guidance.

RESERVES POLICY

The Trustees have examined the requirement to maintain free reserves and concluded that the most appropriate level at this time is around three months of operational expenditure relating to core activities. The charity currently has minimal reserves due to the fact that it has not started any operations.

Restricted funds arise from grants and donations given for specific purposes to aid the charity to fulfil its objectives. Each fund is only utilised as and when specific expenditure is incurred that directly relates to the purpose for which the grant or donation was given.

Designated funds relate to the purchase of the bowling club property which is included as an asset in the charity's Balance Sheet.

PLANS FOR FUTURE PERIODS

With ownership of the property now secured, the Charity plans to develop the premises to offer improve facilities and enhance the opportunities from the bowling hall.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Cliftonville and Coatdyke Community Group for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charity SORP;
- Make judgments and estimates that are reasonable & prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

VOLUNTEERS

Many volunteers, including the trustees, give up their time to help the charity fulfil its objectives. This has been in a variety of ways from helping with administrative duties, developing the podcast and social media to facilitating self help groups. The Board are greatly indebted to all volunteers for their commitment and support.

APPROVAL

This report was approved by the board of Trustees and signed on its behalf.



Mr Alex Forrest
Trustee

Dated 11 August 2025

**INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF
CLIFTONVILLE & COATDYKE COMMUNITY GROUP
FOR THE PERIOD TO 31 MAY 2025**

I report on the accounts of the charity for the period ended 31 May 2025 which are set out on pages 6 to 14.

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) (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 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 8 of the 2006 Accounts Regulations have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tony Fraser

Tony Fraser CA
Institute of Chartered Accountants of Scotland
Cahill Jack Associates Limited
91 Alexander Street
Airdrie
ML6 0BD

Dated
11 August 2025

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE PERIOD TO 31 MAY 2025

	Notes	Restricted	Designated	Unrestricted		Restricted	Designated	Unrestricted	
		Funds	Funds	Funds	2025	Funds	Funds	Funds	2024
		Total	Total	Total	Total	Total	Total	Total	Total
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM									
Donations and legacies:									
Small donations of £1500 and less		-		6,568	6,568	-		1,179	1,179
NLC Grants		37,546		-	37,546			-	-
VANL Action Grant		-		5,178	5,178			-	-
National Lottery Community Fund		61,968		-	61,968	31,420		-	31,420
Robertson Trust				8,000	8,000			8,000	8,000
Postcode Lottery				35,000	35,000				
Income from charitable activities:									
Bowling income				74,188	74,188			69,154	69,154
Bar Income				95,065	95,065			125,407	125,407
Café Income				4,480	4,480			-	-
Café rental income				-	-			3,546	3,546
Rental income from CIBC				14,800	14,800			14,000	14,000
Game Machine Income				647	647			580	580
Hall Hire and Functions		-		38,682	38,682	-		31,336	31,336
Sundry Income				8,664	8,664			15,529	15,529
Income from other trading activities									
Income from fundraising by and on behalf of the charity		-		2,016	2,016			8,620	8,620
Investment income									
Interest received	4			1,099	1,099			1,174	1,174
Total incoming resources		99,514	-	294,387	393,901	31,420	-	278,524	309,944
EXPENDITURE									
Costs of generating funds:									
Expenditure on raising funds legacies and grants		-		-	-	-		-	-
Expenditure on charitable activities:									
Running costs of charity		90,901	27,217	195,207	313,326	31,420	25,550	207,743	264,713
Other costs		-		4,040	4,040	-		6,225	6,225
Total resources expended		90,901	27,217	199,247	317,366	31,420	25,550	213,968	270,938
Net income/(expenditure) and net movement in funds for the year		8,613	(27,217)	95,140	76,535	-	(25,550)	64,556	39,006
Transfers between funds		-	-	-	-	-	-	-	-
Reconciliation of funds									
Net movement in funds	8	8,613	(27,217)	95,140	76,535	-	(25,550)	64,556	39,006
Total Funds brought forward		0	155,768	127,925	283,693	0	181,318	63,369	244,687
Total Funds carried forward		8,614	128,550	223,064	360,228	0	155,768	127,925	283,693

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

CLIFTONVILLE & COATDYKE COMMUNITY GROUP

**BALANCE SHEET
AS AT 31 MAY 2025**

	Notes	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible fixed assets	5		140,581		143,705
CURRENT ASSETS - due within one year					
Prepayments and other debtors	6.1	7,899		3,100	
Stock		5,417		5,828	
Cash at bank and in hand	12	226,492		134,731	
			<u>239,807</u>	<u>143,659</u>	
CREDITORS - amounts falling due within one year					
Other creditors and accruals	6.2	(20,160)		(3,672)	
				<u>(3,672)</u>	
NET CURRENT ASSETS			219,647		139,988
NET ASSETS			<u>360,228</u>		<u>283,693</u>
FUNDS					
Unrestricted funds			223,064		127,925
Designated fund			128,550		155,768
Restricted funds	7		8,613		0
			<u>360,228</u>		<u>283,693</u>
TOTAL FUNDS	8		<u>360,228</u>		<u>283,693</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 May 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 May 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The trustees have prepared the accounts in accordance with section 398 of the Companies Act 2006 and section 44 of the Charities and Trustee Investment (Scotland) Act 2005. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes at pages 7 to 14 form part of these accounts

Approved by the board and signed on its behalf.



Mr Alex Forrest
Director and Trustee

Dated
11 August 2025

CLIFTONVILLE & COATDYKE COMMUNITY GROUP

**CASH FLOW STATEMENT
FOR THE PERIOD ENDED 31 MAY 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash generated from operating activities	12	91,761	37,091
		<hr/>	<hr/>
Change in cash and cash equivalents in the year		91,761	37,091
Cash and cash equivalents brought forward		<hr/> <u>134,731</u>	<hr/> <u>97,640</u>
Cash and cash equivalents carried forward	12	<hr/> <u><u>226,492</u></u>	<hr/> <u><u>134,731</u></u>

**NOTES TO THE ACCOUNTS
FOR THE PERIOD TO 31 MAY 2025**

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared 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 UK and Republic of Ireland (FRS 102) (effective 1st January 2019) - (Charities SORP (FRS 102) and the Companies Act 2006. The Trustees have chosen to adopt the Update Bulletin 1 which exempts the charity from the need to prepare a Statement of Cash Flows. Although the charity is entitled to prepare accounts on the receipts and payments basis, the board have also chosen to apply FRS 102 based on estimations of incoming resources for subsequent years.

The presentation currency is pound sterling. Last year's amounts relate to the period ended 31 May 2025.

Cliftonville & Coatdyke Community Group meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

In December 2019, disease Covid-19 caused by a coronavirus started circulating across the world, and was declared a pandemic in March 2020. On 13 March the UK government advised against all nonessential travel and for individuals to stay at home. This has caused a significant change to the activities with the closure of our premises and our staff needing to work remotely.

The Charity was able to adapt to the restrictions brought in to cope with the Covid-19 pandemic and continued to deal with the administration of the Charity remotely. With the pandemic nearing its end the Charity has now reopened and now functioning as normal.

The trustees consider the charity to be a going concern given the continued support of its staff and members. The year end accounts have therefore been prepared on a going concern basis.

1.3 Incoming resources

Government and other grants

Grants of a revenue nature are recognised in full in the Statement of Financial Activities in the period which they relate to. Grants received towards the costs of the charity's general programme are added to unrestricted funds. Grants received towards specific types of expenditure are added to restricted funds. Grants of a capital nature are allocated to a designated fund. The related asset is capitalised and the associated depreciation charge is then set off against the designated fund. Grants relating to specific periods are included within deferred income where the period is after the year end.

Voluntary income and donations are accounted for by the charity as received, except when the donors specify that they must be used in future accounting periods or donors conditions have not been fulfilled then the income is deferred. Legacy income is recognised when receipt is probable and the amount can be accurately determined. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. Donations, legacies or fundraising income received for a particular purpose are treated as restricted funds.

Investment income

Any investment income is included in the statement of financial activities in the year in which it is received. Investments held are all cash in nature.

NOTES TO THE ACCOUNTS
FOR THE PERIOD TO 31 MAY 2025

1 ACCOUNTING POLICIES - continued

1.4 Expenses

All expenditure is included on an accruals basis and is recognised where there is a legal or constructive obligation to pay for expenditure. Where possible individual costs have been directly attributed to specific activities and expensed in the SOFA against the fund that they relate to. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the split of employee hours spent on the various activities.

1.5 Fund accounting

Restricted funds are funds which are used in accordance with specific restrictions imposed by the donors or which have been raised by the Charity for particular purposes.

Other charitable funds are unrestricted funds which are available for use at the discretion of the Board Members in furtherance of the general objectives of the charity.

Designated funds relate to the purchase of bowling club property and include all related costs with regards to the bowling club. The property is included within assets in the balance sheet.

The nature and purpose of each restricted fund is as detailed in note 7 to the accounts.

1.6 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

These are identified as debtors and creditors with no stated interest rate and receivable or payable within one year. Cash and cash equivalents are comprised of cash at bank and in hand.

These basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.6 Taxation

The charity is exempt from corporation tax on its charitable activities.

CLIFTONVILLE & COATDYKE COMMUNITY GROUP

NOTES TO THE ACCOUNTS - CONTINUED
FOR THE PERIOD TO 31 MAY 2025

2 EXPENSES BREAKDOWN	Restricted £	Designated £	Unrestricted £	2025 £	Restricted £	Designated £	Unrestricted £	2024 £
Costs of generating funds:								
Expenditure on raising donations, legacies and grants:			-	-			-	-
Credit card machine and online donation charges			-	-			-	-
Other fundraising costs			-	-			-	-
	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Running costs of charity:								
Bar Purchases			32,556	32,556			55,798	55,798
Canteen Costs			-	-			-	-
Promotional costs			-	-	8,565		-	8,565
Cost of living campaign costs			-	-			-	-
Gaming Machine Costs			284	284			148	148
Salary costs	42,154		90,415	132,569			83,342	83,342
Subcontract Salary Costs:	39,054		-	39,054	22,855		6,526	29,381
Gas, Electricity Insurance and Water			44,601	44,601			39,631	39,631
Card Reader Costs			1,389	1,389			730	730
Printing, Stationery			1,411	1,411			2,069	2,069
Repairs and maintenance	4,361	24,093	-	28,454		22,426	5,712	28,138
Equipment Costs			452	452			5,997	5,997
Computer Costs			-	-			344	344
Licenses			690	690			693	693
General	5,333		10,540	15,873			6,753	6,753
Donation to CIBC			-	-			-	-
Cleaning			10,759	10,759			-	-
Alarm and CCTV			2,110	2,110			-	-
Property Depreciation		3,124	-	3,124		3,124	-	3,124
	90,901	27,217	195,207	313,326	31,420	25,550	207,743	264,713
Other costs:								
Legal and professional including stocktaking fees			640	640			2,987	2,987
Independent examiner's fee			3,400	3,400			2,800	2,800
Bank interest paid			-	-			439	439
	-	-	4,040	4,040	-	-	6,225	6,225
Total expenses	90,901	27,217	199,247	317,366	31,420	25,550	213,968	270,938

3 STAFF COSTS AND TRUSTEES' REMUNERATION

		2025 £	2024 £
Employment Costs	Salary costs	132,569	83,342
	Subcontract Wages Costs	39,054	29,381
	Pension costs	-	-
	Social Security costs	-	-
		<u>171,623</u>	<u>112,723</u>
The average weekly number of staff employed was as follows:			
Total		<u>10</u>	<u>10</u>

No employee received remuneration of more than £60,000 and no trustees' remuneration was paid.
No expenses reimbursements were paid during the year.

CLIFTONVILLE & COATDYKE COMMUNITY GROUP

**NOTES TO THE ACCOUNTS - CONTINUED
FOR THE PERIOD TO 31 MAY 2025**

4 INVESTMENT INCOME	2025	2024
	£	£
Bank interest received in the UK	1,099	1,174
	<u>1,099</u>	<u>346</u>
5 TANGIBLE FIXED ASSETS		Land and Buildings
Cost:		£
B/fwd		156,202
Disposals		-
Additions		-
At 31 May 2025		<u>156,202</u>
Depreciation:		
B/fwd		9,372
On disposals		-
Charge for the year		3,124
At 31 May 2025		<u>12,496</u>
Net book value		
At 31 May 2025		<u>143,706</u>
Net book value		
At 31 May 2024		<u>146,830</u>
6.1 CURRENT ASSETS - AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
Prepayments and other debtors	£	£
Prepayments	7,899	3,100
Other Debtors CIBC refunds due	-	-
	<u>7,899</u>	<u>3,100</u>
6.2 CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
Paye Nic due	2,058	542
Vat outstanding	302	330
Deferred income (as detailed below)	-	-
Other creditors and accruals	17,800	2,800
	<u>20,161</u>	<u>3,672</u>
Deferred income - grant for Summer Fete July 2024	<u>-</u>	<u>-</u>

CLIFTONVILLE & COATDYKE COMMUNITY GROUP

NOTES TO THE ACCOUNTS - CONTINUED
FOR THE PERIOD TO 31 MAY 2025

7 RESTRICTED FUNDS	Total Funds b/fwd £	Incoming Resources £	Charitable Expenditure £	Inter Fund Transfers £	Total Funds c/fwd £
National lottery community fund	-	61,968	(61,968)	-	-
NLC Grants for various events		37,546	(28,933)		8,613
Total as at 31 May 2025	-	99,514	(90,901)	-	8,613

Details of funds:

Name of fund/provider

National lottery community fund
NLC Grants

Purpose of fund

Funded by National Lottery to support LS Salary and promotion costs
Funded by North Lanarkshire Council for following events
Carbon workshops
Youth programme reel time music
Garden equipment. Community Garden
Christmas and summer events programme
Architect feasibility report on buiding structure alterations
Volunteer costs

UNRESTRICTED FUNDS	Total Funds b/fwd £	Incoming Resources £	Charitable Expenditure £	Inter Fund Transfers £	Total Funds c/fwd £
Unrestricted Funds	127,925	294,387	(199,247)	-	223,064
Total as at 31 May 2025	127,925	294,387	(199,247)	-	223,064

DESIGNATED FUNDS	Total Funds b/fwd £	Incoming Resources £	Charitable Expenditure £	Inter Fund Transfers £	Total Funds c/fwd £
Scottish Land Fund NLC	155,768	-	(27,217)	-	128,550
Total as at 31 May 2025	155,768	-	(27,217)	-	128,550

Details of funds:

Name of fund/provider

Scottish Land Fund nlc

Purpose of fund

Fund set up to manage the acqision and improvement of bowling club facilities.

8 ANALYSIS OF NET ASSETS BETWEEN FUNDS	Restricted £	Designated £	Unrestricted £	2025 £	2024 £
Fund balances are represented by:					
Tangible fixed assets	-	143,706	(3,124)	140,581	143,705
Other debtors			7,899	7,899	3,100
Stock			5,417	5,417	5,828
Cash at bank and in hand	8,614	(15,155)	233,033	226,492	134,731
Creditors due within one year	-	-	(20,160)	(20,160)	(3,672)
	8,614	128,550	223,064	360,228	283,693

10 LEASING AND CAPITAL COMMITMENTS

Operating lease commitments

Minimum lease payments fall due to be paid as follows:

	2025 £	2024 £
Within 1 year	-	-
Between 1 and 5 years	-	-

Capital commitments:

There were no capital commitments outstanding at the year end.

11 Volunteers

In common with other charities the trustees benefit from the contribution made by volunteers who give their time and talents willingly to help the charity achieve its main purpose.

NOTES TO THE ACCOUNTS - CONTINUED
FOR THE PERIOD TO 31 MAY 2025**12.i Reconciliation of net movement in funds to net cash flow from operating activities**

	2025	2024
	£	£
Net income for the year (as per Statement of Financial Activities)	76,535	39,006
Adjustment for:		
Purchase of tangible fixed assets	-	-
Depreciation	3,124	3,124
(Increase)/decrease in debtors	(4,799)	298
(Increase)/decrease in stock	412	(432)
Increase/(decrease) in creditors	16,489	(4,906)
Net cash flow from operating activities	<u>91,761</u>	<u>37,091</u>

12.ii Analysis of cash and cash equivalents movement

	2025	2024
	£	£
Cash in Bank and in hand brought forward	134,731	97,640
Movement in Bank and cash on hand	91,761	37,091
Cash at bank and in hand carried forward	<u>226,492</u>	<u>134,731</u>

12.ii Analysis of bank and cash balances

	2025	2024
	£	£
Bank current account	0	0
Bank capital Account	-	-
Lloyds current account	132,814	75,808
Lloyds savings account	50,000	50,000
Bank of Scotland current account	37,604	5,650
Cash balance	6,073	3,272
	<u>226,492</u>	<u>134,731</u>

13 Members Guarantees

The company has no share capital. The liability of the members is limited by guarantees from each member, not exceeding £1.