

Community One Stop Shop SCIO

Charity No. SC049181

Trustees' Report and Unaudited Accounts

31 March 2025

Community One Stop Shop SCIO
Contents

	Pages
Trustees' Annual Report	2 to 4
Independent Examiner's Report	6
Statement of Financial Activities	7
Summary Income and Expenditure Account	8
Balance Sheet	9
Notes to the Accounts	10 to 17
Detailed Statement of Financial Activities	18 to 19

Community One Stop Shop SCIO

Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

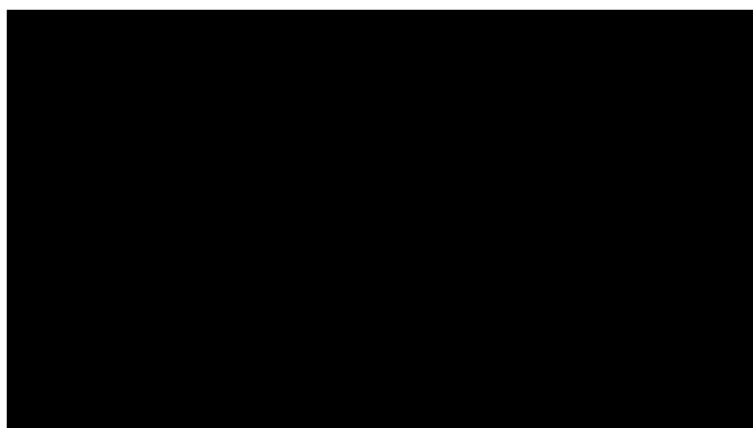
Charity No. SC049181

Registered Office

3 Broomhouse Market
Edinburgh
EH11 3UU

Trustees

The following Trustees served during the year:



Accountants

Philip Bald Accountancy
3B Ormiston Terrace
Edinburgh
EH12 7SJ

OBJECTIVES AND ACTIVITIES

The charity's objectives, as detailed in the constitution are to promote the benefit of the inhabitants of Broomhouse, North Sighthill and environs without distinction of political, religious or other opinions, by associating the Local Authorities, Service Providers, voluntary organisations and inhabitants in a common effort to advance education and to provide support and advice in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

Additionally, the Charity aims to secure the establishment, maintenance and management of an Advice Shop for activities promoted by the Association in furtherance of the above objects, or any of them.

The main activities undertaken by the charity in support of its objectives are summarised below.

The charity operates a food bank to provide food to service users who are experiencing severe crisis and are in need of urgent help. Individuals are referred to our other services, where possible, to help prevent or reduce the need to use the food bank in the future.

Community One Stop Shop SCIO

Trustees Annual Report

In tandem to the foodbank, a Pantry Service allows foodbank clients to progress to a choice-based support service for a small weekly fee. The Pantry model allows clients to choose from a full range of items normally found in standard shopping experiences allowing clients to get back on their feet with a focus on moving them towards self-sufficiency.

We operate an outreach Soup Kitchen over the winter months where we not only provide food and support but also provide a gateway to our other services noted below. It is the Boards intention to consider further outreach activities, as funding and resources permit, to further increase the benefit that we can deliver to at risk individuals and wider community.

The charity employs an independent advice worker. The advice provided covers a wide range of issues including welfare benefits, housing issues, form filling, consumer problems and debt management.

The charity operates an employability service, which links into our other services to provide a holistic approach to service users seeking work. One to one coaching as well as practical help finding work makes this service invaluable to many who find it hard to cope with the more mainstream types of employment services. The employability adviser is working to strengthen external partnerships and other opportunities for our service users.

The charity operates a baby bank to support carers of children under 2 years of age providing essentials such as nappies, formula and toiletries. In addition, the baby bank has links with our advice service ensuring carers have claimed all of benefits that they are entitled to as carers of children.

ACHIEVEMENTS AND PERFORMANCE

This year again saw a high level of demand for our services, with over 17,000 service users being supported through our various activities: an increase of 2,000 on the prior year.

We continue to work in partnership with large corporations with a local presence and are in receipt of regular donations from Marks & Spencer, Tesco, Morrisons, Lidl, Booker, Coop, KFC and Sainsbury's. Donations from these companies allows us to provide a range of food, including fresh food, to service users through the food bank, Pantry, baby bank and soup kitchen. This approach has helped to continue our aim of service delivery focused on food quality whilst contributing to sustainability and reducing food waste. We are extremely grateful to all our supporters for their generosity and for understanding the needs of the clients we serve. The Board are acutely aware that we could not deliver the range or quality of services that we provide without their continued support.

The advice services continue to work tirelessly to help our service users in restoring benefits and gaining access to new benefits. We annually secure our service users a total financial gain of over £150k.

We further support our community at times of celebration and additional stress. We delivered a range of fun activities, including tickets for the local swimming pool (along with supplying 1,338 breakfast packs) to support for children and their carers during school holidays. We delivered a Christmas programme supplying Christmas gifts to 180 children in Broomhouse, The Calders and surrounding areas. We made and supplied Christmas hampers to members in the community. We have supported other faiths in our community at key festivals and celebrations by ensuring, where we can, appropriate food stocks to allow them to celebrate fully.

Community One Stop Shop SCIO

Trustees Annual Report

In addition to the above, we work in partnership with the following organisations to help make people's lives better by allowing them access to goods and services beyond but complementary to our primary services.

Our partnership with the Fuel Bank Foundation allows our eligible clients access to the process of securing Fuel Vouchers in line with the Fuel Bank Foundation policies and procedures.

Our partnership with The Big House Multibank based in Fife allows us access to a range of goods that can make peoples lives better. Through this access we can supplement foodbank and related service stock and are able to access and distribute goods to our client base via referral. We are also able to distribute key items through focussed events (such as Winter Warmer and Back to School) to the wider community within our area to people that are most in need. This partnership also has the benefit of long-term sustainability and landfill avoidance, whilst at its core, benefiting recipients.

On the very rare occasion that we do receive spoiled food that is compostable, we have an arrangement with Broomhouse Community Growing Association to utilise their composting bins. This spoilage then goes full circle in helping provide further fresh food for the local community through their community programmes.

We do more than provide lifeline services such as the Foodbank or access to the Fuel Bank Foundation. Through our service delivery, our clients have the opportunity to become more engaged with their community, and we encourage people to look beyond their circumstances to move themselves and their families forward.

VOLUNTEERS

Our volunteers are vital to the success of the organisation. Volunteers are involved in the day-to-day delivery of our services by serving foodbank and pantry visitors, sorting stock, collecting deliveries and driving our vans. Their dedication, flexibility and willingness to help are the reason for our success building and maintaining relationships with our clients. Forty two volunteers have supported the organisation over the year contributing 5046 volunteering hours to the organisation.

FINANCIAL REVIEW

The Accounts have been prepared on an accrual's basis.

It is the policy of the charity to maintain unrestricted funds at a level which equates to approximately 9 months unrestricted expenditure. This provides sufficient funds to cover management, administrative and support costs should there be any delays in receiving grant funding. The ability to maintain this level of service is wholly dependent on the level of corporate donations of food remaining at current levels. Any reduction in donation would result in reserves being utilised to support the service and foreshorten the time that overall service could be maintained. The Board believe that the current basis of reserve calculation is appropriate to cover a mix of circumstances where either funding, donation or a mixture of both were disrupted. We aim to maintain unrestricted funds at this level throughout the year.

Securing funding for our services is a key focus in a continually challenging and changing environment. We are a committed living wage employer and are acutely aware not only of basic wage costs being our biggest expense but also aware of the increased costs because of taxation changes for employers. Securing increased levels of funding is critical not only to our service delivery but also to the livelihoods of those we employ.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is established under a constitution, which established the objectives and powers of the charity. The constitution has been in place since the registration of the charity with OSCR on the 29th March 2019.

Community One Stop Shop SCIO

Trustees Annual Report

The Board meet a minimum of 4 times a year.

The trustees of charity for the purposes of charity law, as listed on above, also form the Board of the charity. The Board are appointed at the Annual General Meeting, or as when required to fill any vacancies that may arise during the year. The responsibilities of the trustees are set out below.

Prior to the start of the Annual General Meeting, the members of the Board are required to resign from office and are eligible for re-election.

The Board may appoint such persons as it deems appropriate to be executive officers of the charity and may delegate such responsibilities of the Board to such persons as the Board may deem necessary.

Each new member of the Board is provided with a structured induction programme over the first year which is overseen by the Chair of the Board.

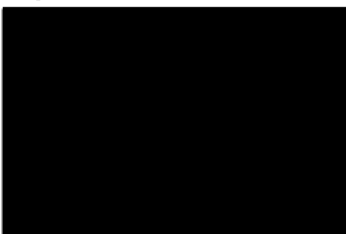
In December 2024 following Board review of the Constitution, an Extraordinary General Meeting (EGM) was held to present proposals for changes to organisational structure. The proposal was driven by increased service delivery and increased changes to our member base. Whilst members are wholly engaged in accessing and utilising services, there are challenges with membership engagement in governance matters. A special resolution was tabled to change from a Tier Two to a Tier One SCIO. The resolution was passed unanimously. The Board plan to implement the changes in April 2025 and will hold an EGM to approve the changes required to the constitution.

The Board would like to recognise the personal contribution made by [REDACTED] [REDACTED] was a driving force for the organisation during her stewardship. She was a member of the Board for over 10 years from the beginning and remained committed and engaged as the organisation grew and was part of the driving force developing the organisation into what it has now become. In June 2024, Alice was presented with Volunteer of the Year award in recognition of her exceptional contributions to the organisation whilst serving on the Board. The award was presented by [REDACTED] Rt. Hon. Lord Provost at a private ceremony in Edinburgh City Chambers. [REDACTED] sadly passed away in September 2024 and is greatly missed.

The trustees are responsible for keeping proper accounting records that 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 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 (FRS102).

The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board

A large black rectangular redaction box covering the signature area.

Community One Stop Shop SCIO

Independent Examiners Report

Independent Examiner's Report to the trustees of Community One Stop Shop SCIO

I report on the financial statements of Community One Stop Shop SCIO for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's 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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 report

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 financial statements, 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

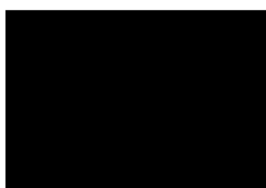
In connection with my examination, no matter has come to my attention:

(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
- to prepare financial statements which accord with the accounting records, 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.



Philip Bald Accountancy
3B Ormiston Terrace
Edinburgh
EH12 7SJ
03 October 2025

Community One Stop Shop SCIO
Statement of Financial Activities
for the year ended 31 March 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	4	33,729	-	33,729	88,058
Charitable activities	5	-	223,543	223,543	199,024
Investments	6	2,691	-	2,691	2,047
Total		36,420	223,543	259,963	289,129
Expenditure on:					
Raising funds	7	3,613	3,614	7,227	6,848
Charitable activities	8	32,707	175,134	207,841	197,707
Other	9	2,414	43,568	45,982	33,756
Total		38,734	222,316	261,050	238,311
Net gains on investments		-	-	-	-
Net (expenditure)/income	10	(2,314)	1,227	(1,087)	50,818
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(2,314)	1,227	(1,087)	50,818
Other gains and losses					
Net movement in funds		(2,314)	1,227	(1,087)	50,818
Reconciliation of funds:					
Total funds brought forward		198,000	179,467	377,467	323,105
Total funds carried forward		195,686	180,694	376,380	373,923

Community One Stop Shop SCIO
Summary Income and Expenditure Account
for the year ended 31 March 2025

	2025	2024
	£	£
Income	257,272	287,082
Interest and investment income	2,691	2,047
Gross income for the year	<u>259,963</u>	<u>289,129</u>
Expenditure	246,886	229,094
Depreciation and charges for impairment of fixed assets	14,164	9,217
Total expenditure for the year	<u>261,050</u>	<u>238,311</u>
Net (expenditure)/income before tax for the year	(1,087)	50,818
Net (expenditure)/income for the year	<u>(1,087)</u>	<u>50,818</u>

Community One Stop Shop SCIO**Balance Sheet**

at 31 March 2025

Charity No.	SC049181	Notes	2025 £	2024 £
Fixed assets				
Tangible assets		12	82,888	74,479
			<u>82,888</u>	<u>74,479</u>
Current assets				
Debtors		13	4,824	2,793
Cash at bank and in hand			364,631	349,849
			<u>369,455</u>	<u>352,642</u>
Creditors: Amount falling due within one year		14	(79,507)	(53,198)
Net current assets			<u>289,948</u>	<u>299,444</u>
Total assets less current liabilities			<u>372,836</u>	<u>373,923</u>
Net assets excluding pension asset or liability			<u>372,836</u>	<u>373,923</u>
Total net assets			<u><u>372,836</u></u>	<u><u>373,923</u></u>
The funds of the charity				
Restricted funds		15		
Restricted income funds			180,694	179,467
			<u>180,694</u>	<u>179,467</u>
Unrestricted funds		15		
General funds			6,977	3,544
Designated funds			185,165	190,912
			<u>192,142</u>	<u>194,456</u>
Total funds			<u><u>372,836</u></u>	<u><u>373,923</u></u>

The trustees have prepared the accounts in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act.

Approved by the board on 03 October 2025



1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.

Community One Stop Shop SCIO

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Freehold property	5% straight line
Motor vehicles	25% reducing balance
Fixtures, fittings and equipment	20% straight line

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Charitable status

The Charity is a Scottish Charitable Incorporated Organisation (SCIO), governed by a constitution.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	88,058	-	88,058
Charitable activities	-	199,024	199,024
Investments	2,047	-	2,047
Total	90,105	199,024	289,129
Expenditure on:			
Raising funds	6,848	-	6,848
Charitable activities	26,385	171,322	197,707
Other	13,260	20,496	33,756
Total	46,493	191,818	238,311
Net income	43,612	7,206	50,818
Net income before other gains/(losses)	43,612	7,206	50,818
Other gains and losses:			
Net movement in funds	43,612	7,206	50,818
Reconciliation of funds:			
Total funds brought forward	150,844	172,261	323,105
Total funds carried forward	194,456	179,467	373,923

Community One Stop Shop SCIO
Notes to the Accounts

4 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Donations	33,729	33,729	88,058
	<u>33,729</u>	<u>33,729</u>	<u>88,058</u>

5 Income from charitable activities

	Restricted	Total 2025	Total 2024
	£	£	£
Direct charitable activities	223,543	223,543	199,024
	<u>223,543</u>	<u>223,543</u>	<u>199,024</u>

6 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Bank interest received	2,691	2,691	2,047
	<u>2,691</u>	<u>2,691</u>	<u>2,047</u>

7 Expenditure on raising funds

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Fundraising trading costs</i>				
Fundraising costs	3,613	3,614	7,227	6,848
	<u>3,613</u>	<u>3,614</u>	<u>7,227</u>	<u>6,848</u>

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Direct charitable activities	-	20,131	20,131	16,165
Staff and sessional staff costs	29,455	150,126	179,581	174,516
Motor and travel costs	3,252	4,877	8,129	7,026
<i>Governance costs</i>				
	<u>32,707</u>	<u>175,134</u>	<u>207,841</u>	<u>197,707</u>

Community One Stop Shop SCIO

Notes to the Accounts

9 Other expenditure

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Premises costs	-	19,108	19,108	11,780
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	334	13,830	14,164	9,217
General administrative costs	1,040	9,366	10,406	12,291
Legal and professional costs	1,040	1,264	2,304	468
	<u>2,414</u>	<u>43,568</u>	<u>45,982</u>	<u>33,756</u>

10 Net (expenditure)/income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	14,255	9,217

11 Staff costs

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2025 Number	2024 Number
Charitable activities	7	6
	<u>7</u>	<u>6</u>

12 Tangible fixed assets

	Land and buildings	Motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 April 2024	79,178	18,020	15,190	112,388
Additions	-	39,058	1,515	40,573
Disposals	-	(27,565)	-	(27,565)
At 31 March 2025	<u>79,178</u>	<u>29,513</u>	<u>16,705</u>	<u>125,396</u>
Depreciation and impairment				
At 1 April 2024	19,795	11,360	6,754	37,909
Depreciation charge for the year	3,959	6,953	3,343	14,255
Disposals	-	(9,656)	-	(9,656)
At 31 March 2025	<u>23,754</u>	<u>8,657</u>	<u>10,097</u>	<u>42,508</u>
Net book values				
At 31 March 2025	<u>55,424</u>	<u>20,856</u>	<u>6,608</u>	<u>82,888</u>
At 31 March 2024	<u>59,383</u>	<u>6,660</u>	<u>8,436</u>	<u>74,479</u>

Community One Stop Shop SCIO
Notes to the Accounts

13 Debtors

	2025	2024
	£	£
Prepayments and accrued income	4,824	2,793
	<u>4,824</u>	<u>2,793</u>

14 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other taxes and social security	3,023	2,643
Other creditors	588	-
Accruals	3,223	835
Deferred income	72,673	49,720
	<u>79,507</u>	<u>53,198</u>

15 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2025 £
Restricted funds:					
Restricted income funds:					
Advice provision and other costs services	170,377	218,543	(216,131)	-	172,789
Edinburgh Council					
Emergency Fuel Fund	1,100	-	-	-	1,100
Cash for Kids	7,990	5,000	(6,185)	-	6,805
<i>Total</i>	<u>179,467</u>	<u>223,543</u>	<u>(222,316)</u>	<u>-</u>	<u>180,694</u>
Unrestricted funds:					
General funds	3,544	36,420	(38,734)	5,747	6,977
Designated funds:					
Working Capital Fund	190,912	-	-	(5,747)	185,165
<i>Total</i>	<u>194,456</u>	<u>36,420</u>	<u>(38,734)</u>	<u>-</u>	<u>192,142</u>
Total funds	<u>373,923</u>	<u>259,963</u>	<u>(261,050)</u>	<u>-</u>	<u>372,836</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Advice provision and other costs services

The provision is for advice services and all other services COSS provide which includes employability support, soup kitchen, community pantry and all other services provided. The grants received are for the employment of specific staff for this purpose along with the associated costs.

Edinburgh Council

Emergency Fuel Fund

The fuel fund is to provide advice and help for people struggling to pay their energy bills.

Cash for Kids

The fund is for helping children to help alleviate school holiday hunger and improve children's mental health.

Designated funds:

Working Capital Fund

The charity's policy is for 9 months expenditure to be held to provide sufficient funds to cover management, administrative and support costs should there be any delays in receiving grant funding.

Community One Stop Shop SCIO

Notes to the Accounts

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	6,608	76,280	82,888
Net current assets	185,534	104,414	289,948
	<u>192,142</u>	<u>180,694</u>	<u>372,836</u>

17 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	349,849	14,782	364,631
	<u>349,849</u>	<u>14,782</u>	<u>364,631</u>
Net Debt	<u>349,849</u>	<u>14,782</u>	<u>364,631</u>

Community One Stop Shop SCIO
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Donations	33,729	-	33,729	88,058
	<u>33,729</u>	<u>-</u>	<u>33,729</u>	<u>88,058</u>
Charitable activities				
Direct charitable activities	-	223,543	223,543	199,024
	<u>-</u>	<u>223,543</u>	<u>223,543</u>	<u>199,024</u>
Investments				
Bank interest received	2,691	-	2,691	2,047
	<u>2,691</u>	<u>-</u>	<u>2,691</u>	<u>2,047</u>
Total income and endowments	36,420	223,543	259,963	289,129
Expenditure on:				
Costs of other trading activities				
Fundraising costs	3,613	3,614	7,227	6,848
	<u>3,613</u>	<u>3,614</u>	<u>7,227</u>	<u>6,848</u>
Total of expenditure on raising funds	3,613	3,614	7,227	6,848
Charitable activities				
Direct charitable activities	-	20,131	20,131	16,165
Staff and sessional staff costs	29,455	150,126	179,581	174,516
Motor and travel costs	3,252	4,877	8,129	7,026
	<u>32,707</u>	<u>175,134</u>	<u>207,841</u>	<u>197,707</u>
Total of expenditure on charitable activities	32,707	175,134	207,841	197,707
Premises costs				
Rent	-	11,162	11,162	4,678
Rates	-	1,028	1,028	537
Light, heat and power	-	4,190	4,190	4,329
Premises repairs and maintenance	-	2,728	2,728	2,236
	<u>-</u>	<u>19,108</u>	<u>19,108</u>	<u>11,780</u>
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	-	3,959	3,959	3,959
Depreciation of Motor vehicles	-	6,953	6,953	2,220
Depreciation of Fixtures, fittings and equipment	334	3,009	3,343	3,038

Community One Stop Shop SCIO
Detailed Statement of Financial Activities

Profit on disposal of tangible fixed assets	-	(91)	(91)	-
Bank charges	50	447	497	209
Equipment repairs and maintenance	76	683	759	2,478
General insurances	122	1,102	1,224	1,683
Postage and couriers	80	722	802	777
Software, IT support and related costs	74	670	744	3,239
Stationery and printing	275	2,476	2,751	2,177
Telephone, fax and broadband	363	3,266	3,629	1,728
	<u>1,374</u>	<u>23,196</u>	<u>24,570</u>	<u>21,508</u>
Legal and professional costs				
Audit/Independent examination fees fees	900	-	900	468
Accountancy and bookkeeping	140	1,264	1,404	-
	<u>1,040</u>	<u>1,264</u>	<u>2,304</u>	<u>468</u>
Total of expenditure of other costs	<u>2,414</u>	<u>43,568</u>	<u>45,982</u>	<u>33,756</u>
Total expenditure	<u>38,734</u>	<u>222,316</u>	<u>261,050</u>	<u>238,311</u>
Net gains on investments	-	-	-	-
	<u>(2,314)</u>	<u>1,227</u>	<u>(1,087)</u>	<u>50,818</u>
Net (expenditure)/income				
Net (expenditure)/income before other gains/(losses)	<u>(2,314)</u>	<u>1,227</u>	<u>(1,087)</u>	<u>50,818</u>
Other Gains	-	-	-	-
Net movement in funds	<u>(2,314)</u>	<u>1,227</u>	<u>(1,087)</u>	<u>50,818</u>
Reconciliation of funds:				
Total funds brought forward	198,000	179,467	377,467	323,105
Total funds carried forward	<u>195,686</u>	<u>180,694</u>	<u>376,380</u>	<u>373,923</u>