

REGISTERED COMPANY NUMBER: CS001915 (Scotland)
REGISTERED CHARITY NUMBER: 045564

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2024
for
Darvel Community Trust SCIO

Glen Drummond Financial Accountants
12 Carron Place
East Kilbride
Lanarkshire
G75 0YL

Darvel Community Trust SCIO

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for the Year Ended 30 June 2024

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Darvel Community Trust SCIO

Report of the Trustees for the Year Ended 30 June 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2024. 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

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.

The advancement of citizenship or community development and

The advancement of education

Significant activities

The Centre's main activities in relation to its purposes are to provide sporting, recreational, health, wellbeing and fitness facilities, activities and services to help meet the needs of the local Community.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trust has increased its customer numbers especially its gym members through increased/improved marketing and new/improved equipment being installed.

A variety of classes and activities have been delivered throughout the year including Youth Clubs for school children and 'Fit for Life' classes for older less mobile members of the Community and both are very well attended.

Two new more economical and environmentally friendly solar assisted heat pumps have been installed to provide the hot water required at the Centre.

A new outdoor gym has been installed and is free for members of the public to use.

FINANCIAL REVIEW

Reserves policy

The trust policy on reserves is that they would be considered as a means to cover for seasonal fluctuations in income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is controlled by its governing document, the constitution of Darvel Community Trust SCIO.

Recruitment and appointment of new trustees

The Trustees were those appointed on the establishment of the Trust and represent the minimum number required. Appointment and removal is in accordance with the Trust Constitution.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

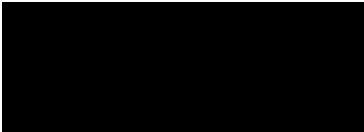
CS001915 (Scotland)

Darvel Community Trust SCIO

Report of the Trustees
for the Year Ended 30 June 2024

Registered Charity number
045564

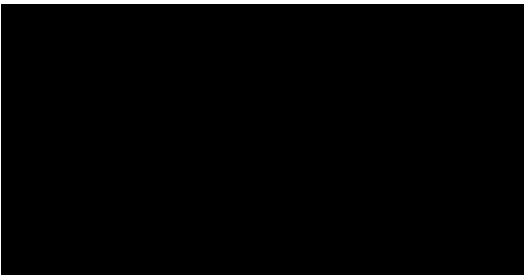
Registered office
Sports and Community Centre
Jamieson Road
Darvel
Ayrshire
KA17 0BT



Company Secretary

Independent Examiner
Glen Drummond Financial Accountants
12 Carron Place
East Kilbride
Lanarkshire
G75 0YL

Approved by order of the board of trustees on 4 March 2025 and signed on its behalf by:



Independent Examiner's Report to the Trustees of
Darvel Community Trust SCIO

Independent examiner's report to the trustees of Darvel Community Trust SCIO ('the Company')

I report to the charity trustees on my examination of the accounts for the year ended 30 June 2024.

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply.

It is my responsibility to:

- examine the accounts 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 report

My examination was 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 seeking explanations from you as 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 accounts.

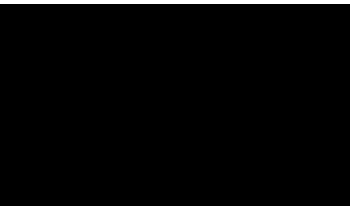
Independent examiner's statement

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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.



Glen Drummond Financial Accountants
12 Carron Place
Kelvin Industrial Estate
East Kilbride
Lanarkshire
G75 0YL

Date: 4 March 2025

Darvel Community Trust SCIO

Statement of Financial Activities
for the Year Ended 30 June 2024

	Notes	30.6.24 Unrestricted fund £	30.6.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,472	8,524
Charitable activities			
Charitable		138,201	92,911
Other trading activities	2	<u>57,330</u>	<u>44,304</u>
Total		<u>197,003</u>	<u>145,739</u>
 EXPENDITURE ON			
Raising funds		58,237	42,770
Charitable activities			
Charitable		64,576	49,549
Other		<u>-</u>	<u>-</u>
Total		<u>122,813</u>	<u>92,319</u>
 NET INCOME		74,190	53,420
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>143,562</u>	<u>90,142</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>217,752</u></u>	<u><u>143,562</u></u>

The notes form part of these financial statements

Darvel Community Trust SCIO

Balance Sheet

30 June 2024

	Notes	30.6.24 Unrestricted fund £	30.6.23 Total funds £
FIXED ASSETS			
Tangible assets	7	174,511	84,691
CURRENT ASSETS			
Cash at bank and in hand		46,376	61,341
CREDITORS			
Amounts falling due within one year	8	(3,135)	(2,470)
NET CURRENT ASSETS		<u>43,241</u>	<u>58,871</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>217,752</u>	<u>143,562</u>
NET ASSETS		<u>217,752</u>	<u>143,562</u>
FUNDS	10		
Unrestricted funds		<u>217,752</u>	<u>143,562</u>
TOTAL FUNDS		<u>217,752</u>	<u>143,562</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that 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 charitable company as at the end of each financial year and of its surplus or deficit 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 charitable company.

The notes form part of these financial statements

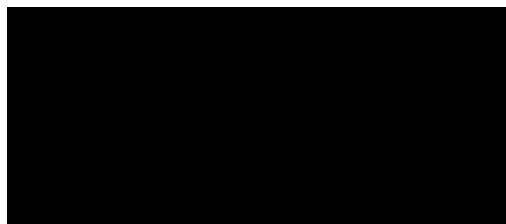
Darvel Community Trust SCIO

Balance Sheet - continued

30 June 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 March 2025 and were signed on its behalf by:



The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Tangible fixed assets

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

Improvements to property	- 10% on cost
Plant and machinery	- 20% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

2. OTHER TRADING ACTIVITIES

	30.6.24	30.6.23
	£	£
Income	56,580	44,104
Other income	<u>750</u>	<u>200</u>
	<u>57,330</u>	<u>44,304</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.6.24	30.6.23
	£	£
Depreciation - owned assets	25,882	12,013
Hire of plant and machinery	<u>3,200</u>	<u>4,399</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

5. STAFF COSTS

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

	30.6.24	30.6.23
Support	<u>-</u>	<u>6</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	8,524
Charitable activities	
Charitable	92,911
Other trading activities	<u>44,304</u>
Total	<u>145,739</u>
EXPENDITURE ON	

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund
	£
Raising funds	42,770
Charitable activities	
Charitable	49,549
Other	-
Total	<u>92,319</u>
NET INCOME	53,420
RECONCILIATION OF FUNDS	
Total funds brought forward	90,142
TOTAL FUNDS CARRIED FORWARD	<u><u>143,562</u></u>

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 July 2023	94,067	24,673	1,974	120,714
Additions	<u>92,704</u>	<u>22,998</u>	-	<u>115,702</u>
At 30 June 2024	<u>186,771</u>	<u>47,671</u>	<u>1,974</u>	<u>236,416</u>
DEPRECIATION				
At 1 July 2023	27,665	7,124	1,234	36,023
Charge for year	<u>16,648</u>	<u>8,987</u>	<u>247</u>	<u>25,882</u>
At 30 June 2024	<u>44,313</u>	<u>16,111</u>	<u>1,481</u>	<u>61,905</u>
NET BOOK VALUE				
At 30 June 2024	<u><u>142,458</u></u>	<u><u>31,560</u></u>	<u><u>493</u></u>	<u><u>174,511</u></u>
At 30 June 2023	<u><u>66,402</u></u>	<u><u>17,549</u></u>	<u><u>740</u></u>	<u><u>84,691</u></u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.24	30.6.23
	£	£
Other loans (see note 9)	-	500
Social security and other taxes	616	(534)
Pension	229	214
Accrued expenses	<u>2,290</u>	<u>2,290</u>
	<u>3,135</u>	<u>2,470</u>

9. LOANS

An analysis of the maturity of loans is given below:

	30.6.24	30.6.23
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>-</u>	<u>500</u>

10. MOVEMENT IN FUNDS

	At 1.7.23	Net movement in funds	At 30.6.24
	£	£	£
Unrestricted funds			
General fund	143,562	74,190	217,752
	<u>143,562</u>	<u>74,190</u>	<u>217,752</u>
TOTAL FUNDS	<u>143,562</u>	<u>74,190</u>	<u>217,752</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	197,003	(122,813)	74,190
	<u>197,003</u>	<u>(122,813)</u>	<u>74,190</u>
TOTAL FUNDS	<u>197,003</u>	<u>(122,813)</u>	<u>74,190</u>

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	90,142	53,420	143,562
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>90,142</u>	<u>53,420</u>	<u>143,562</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	145,739	(92,319)	53,420
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>145,739</u>	<u>(92,319)</u>	<u>53,420</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.22 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	90,142	127,610	217,752
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>90,142</u>	<u>127,610</u>	<u>217,752</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	342,742	(215,132)	127,610
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>342,742</u>	<u>(215,132)</u>	<u>127,610</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	7	2023	To	30	6	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Darvel Community Trust (SCIO).	
SC045564	
Sports and Community Centre,	
Jamieson Road,	
Darvel,	
Ayrshire.	Postcode KA17 0BT.

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2	Secretary/Treasurer.		
3	Chairperson.		
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Trust is governed by its Constitution.

Trustee recruitment and appointment

The Trustees remain those appointed on the establishment of the Trust. The appointment and removal of Trustees remains in accordance with the Trust's Constitution.

Objectives and activities

Charitable purposes

The Purposes of the Charity are the Advancement of Public Participation in Sport; the Provision of Recreational Activities or the Organisation of Recreational Activities with the Object of Improving the Conditions of Life for the Persons for whom the Facilities are Primarily Intended; the Advancement of Citizenship or Community and the Advancement of Education.

Summary of the main activities in relation to these objects

The Centre's main activities in relation to its purposes are to provide sporting, recreational, health, wellbeing and fitness facilities, activities and services to help meet the needs of the local Community.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The Trust has increased its customer numbers especially its gym members through increased/improved marketing and new/improved equipment being installed.

A variety of classes and activities have been delivered throughout the year including Youth Clubs for school children and 'Fit for Life' classes for older less mobile members of the Community and both are very well attended.

Two new more economical and environmentally friendly solar assisted heat pumps have been installed to provide the hot water required at the Centre.

A new outdoor gym has been installed and is free for members of the public to use.

Financial review

Brief statement of the charity's policy on reserves

The Trust's Policy on Reserves is that they would be considered as a means to cover for seasonal fluctuations in income.

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Chairperson.	Secretary/Treasurer.
Date	7 March 2025.	7 March 2025.