

Coldstream Community Larder SC052421
Year to 31 May 2026

Receipts & Payments Account

	Notes	2026	2026	2026	2025	2025	2025
		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
		£	£	£	£	£	£
Income							
Donations		13,285.82	250.00	13,535.82	3,066.17	495.00	3,561.17
Donations from groups/companies		100.00	0.00	100.00	0.00	0.00	0.00
Receipts from fundraising activities	1	1,488.70	0.00	1,488.70	1,361.70	0.00	1,361.70
Receipts from charitable activities	2	2,007.90	0.00	2,007.90	2,214.75	0.00	2,214.75
Grants	3	0.00	9,277.06	9,277.06	0.00	22,945.01	22,945.01
Gift Aid		3,126.02	0.00	3,126.02	1,085.40	0.00	1,085.40
		20,008.44	9,527.06	29,535.50	7,728.02	23,440.01	31,168.03

Expenditure							
Expenses from fundraising activities	4	75.00	0.00	75.00	70.00	0.00	70.00
Expenses from charitable activities	5	7,959.87	8,826.80	16,786.67	6,836.69	24,029.68	30,866.37
Inspection of year end accounts		125.00	0.00	125.00	250.00	0.00	250.00
Total payments		8,159.87	8,826.80	16,986.67	7,156.69	24,029.68	31,186.37

Net Receipts/(Payments)		11,848.57	700.26	12,548.83	571.33	-589.67	-18.34
Transfer between funds		0.00	0.00	0.00	0.00	0.00	0.00
Surplus/(Deficit) for the year		11,848.57	700.26	12,548.83	571.33	-589.67	-18.34

Statement of Balances as at 31st May 2026

Balances at start of the period		5,797.43	1,004.14	6,801.57	5,226.10	1,593.81	6,819.91
Surplus/(deficit) for Year	7	11,848.57	700.26	12,548.83	571.33	-589.67	-18.34
Balances at the end of the period	8	17,646.00	1,704.40	19,350.40	5,797.43	1,004.14	6,801.57

Financial Statements approved by the charity and signed on its behalf by

Signed *ABC*
Dated 7/9/26

Coldstream Community Larder SC052421

Year to 31 May 2026

Notes to the Accounts

	Unrestricted Funds	Restricted Funds	Total 2025	Unrestricted Funds	Restricted Funds	Total 2025
	£	£	£	£	£	£
1 Receipts from fundraising activities						
Garden Fayre	30.75	0.00	30.75	0.00	0.00	0.00
Coffee Mornings	1,003.02	0.00	1,003.02	1,145.58	0.00	1,145.58
Recycling Income	24.70	0.00	24.70	0.00	0.00	0.00
SBC discounts shared	390.45	0.00	390.45	216.12	0.00	216.12
Policybee insurance referral income	20.00	0.00	20.00	0.00	0.00	0.00
Collecting tins	19.78	0.00	19.78	0.00	0.00	0.00
	1,488.70	0.00	1,488.70	1,361.70	0.00	1,361.70
2 Receipts from Charitable Activities						
Room Hire	2,007.90	0.00	2,007.90	2,214.75	0.00	2,214.75
3 Grants Received						
Link	0.00	500.00	500.00	0.00	0.00	0.00
Co-op	0.00	1,527.06	1,527.06	0.00	1,849.01	1,849.01
Berwickshire Housing Association	0.00	0.00	0.00	0.00	500.00	500.00
J Sainsbury	0.00	1,500.00	1,500.00	0.00	500.00	500.00
LIDL	0.00	500.00	500.00	0.00	230.00	230.00
SBCAN	0.00	500.00	500.00	0.00	250.00	250.00
SOSE	0.00	0.00	0.00	0.00	8,016.00	8,016.00
CARES	0.00	0.00	0.00	0.00	11,600.00	11,600.00
Asda	0.00	600.00	600.00	0.00	0.00	0.00
Warburtons	0.00	400.00	400.00	0.00	0.00	11,600.00
Arnold Clark	0.00	750.00	750.00	0.00	0.00	0.00
Corra	0.00	3,000.00	3,000.00	0.00	0.00	0.00
	0.00	9,277.06	9,277.06	0.00	22,945.01	22,945.01

4 Expenses from fundraising activities

Room hire	75.00	0.00	75.00	70.00	0.00	70.00
	75.00	0.00	75.00	70.00	0.00	70.00

5 Expenses from charitable activities

Food & non-food stock incl Christmas hampers	0.00	2,313.57	2,313.57	0.00	2,966.88	2,966.88
Fareshare subscription	500.00	3,850.60	4,350.60	0.00	1,036.80	1,036.80
Fridges & Freezers	0.00	0.00	0.00	209.99	0.00	209.99
Electricity	961.21	473.41	1,434.62	2,860.73	0.00	2,860.73
Larder Equipment	88.93	0.00	88.93	0.00	0.00	0.00
IT equipment - laptop, printer, tablets etc	299.00	0.00	299.00	179.99	0.00	179.99
Heating upgrade including timers	1,223.41	26.59	1,250.00	0.00	0.00	0.00
Landlord costs - water & service charges	982.39	0.00	982.39	350.00	0.00	350.00
Insurance	1,007.07	0.00	1,007.07	297.45	0.00	297.45
Waste collection	526.76	0.00	526.76	317.97	0.00	317.97
General Maintenance & Keys	158.68	0.00	158.68	70.20	0.00	70.20
Garden costs	121.03	750.00	871.03	98.40	410.00	508.40
Green initiatives incl repair café	704.40	150.00	854.40	637.50	0.00	637.50
Postal address costs	119.69	0.00	119.69	0.00	0.00	637.50
Solar PV and energy works	0.00	0.00	0.00	804.90	19,616.00	20,420.90
Training	95.00	0.00	95.00	97.02	0.00	97.02
Cooking courses	0.00	1,262.63	1,262.63	0.00	0.00	0.00
Publicity	0.00	0.00	0.00	90.00	0.00	90.00
Deep clean	155.00	0.00	155.00	0.00	0.00	0.00
Consumables	293.21	0.00	293.21	336.07	0.00	336.07
Wifi & mobile phone	438.56	0.00	438.56	406.56	0.00	406.56
Sundries including stationery, fees & mileage	285.53	0.00	285.53	79.91	0.00	79.91
	7,959.87	8,826.80	16,786.67	6,836.69	24,029.68	30,866.37

6 Trustee remuneration and related party transactions

The trustees did not receive any remuneration during the year.

7 Total Funds Carried Forward

The balance of funds carried forward is as follows:-

	Restricted	Unrestricted	
	1,704.40	17,646.00	1,004.14
		<u>19,350.40</u>	<u>5,797.43</u>
			<u>6,801.57</u>
Restricted Funds			
Co-operative Fund	0.00		1,004.14
Corra	217.03		0.00
J Sainsbury	264.87		0.00
Link Housing	500.00		0.00
Arnold Clark	722.50		0.00
Total Restricted Funds	<u>1,704.40</u>		<u>1,004.14</u>

9 Fixed Assets

The annexe is not owned by the larder but held on a 20 year lease from Scottish Borders Council with 18 years left to run. As all the assets have been fully funded by grant they hold no monetary value on the Balance Sheet

Independent Examiner's Report

I report on the accounts of the charity Coldstream Community Larder for the year ended 31.5.2026.

Respective responsibilities of trustees and examiner

The 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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts as required under section 44(1) (c) of the Act.
- 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 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention 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, comply with Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met

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

Signed:

Abigail Hallas

Abigail Hallas

Independent Examiner

Borders Community Action

Registered Office: 1 Drygrange Cottages, Drygrange Steading, Melrose, TD6 9DJ

Date: 25/06/2026