KINELLAR COMMUNITY ASSOCIATION

Charity Number: SC032802
Company Number: SC287815

(A company limited by guarantee)

Report of the Trustees and Financial Statements

for the year to 31 March 2026

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Report of the Trustees for the Year Ended 31 March 2026

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 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102) second edition (October 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

Kinellar Community Association is a charitable company limited by guarantee, incorporated on 22nd July 2005 and was registered as a charity on the same date. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee.

There will not be more than nine directors, comprising of four officers elected by the membership by an Ordinary Resolution at the Annual General Meeting of the Company.

The directors are elected to serve from Annual General Meeting to another. All candidates for election as Elected Directors or Appointment as Officers at any Annual General Meeting must signify in writing their willingness to stand and must be approached and seconded in writing by two members of the company. The chairperson and vice-chairperson may serve not more than four successive terms in those offices and must then take a one term break from that office but may be appointed to any other officer position during that one year break. These positions are all held by volunteers and no remuneration is received. Where necessary, Board members have their Enhanced Disclosure Scotland check in place. The board of directors covers a broad mix of skills taken from the local area.

Most directors are already familiar with the work of the Association at appointment, but also took up the "Guided Tour" to familiarise themselves with the building and procedures. These are led by the Chairperson and the Manager. A copy of the Memorandum and Articles of Association is issued to new directors for their retention.

Organisational Structure and Decision Making

Full meetings of all directors are held on at least 6 occasions during the year.

The board delegate responsibility for the day to day running of the hall to the Manager.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have therefore conducted a review of all of the risks and a Risk Register is updated annually.

Fundraising

Kinellar Community Association does not employ professional fundraisers and has not sought to register with the Fundraising Regulator but complies with all the relevant sections of the Fundraising Regulator’s Code of Fundraising Practice.

OBJECTIVES AND ACTIVITIES

Objects

The company’s objects are:
a) To provide '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 recreational facilities and activities will be available to the inhabitants of the village of Blackburn, and 'public at large', encompassing all protected characteristics of the Equality Act 2010.

Report of the Trustees for the Year Ended 31 March 2026 continued

Activities

The charity runs the Kinellar Community Hall on behalf of the community.

It aims to provide a high quality service which meets the needs of the local community in a cost effective manner and to ensure the widest possible access to these facilities by people in the community of all ages. It periodically reviews services and promotes the advancement of the community hall as a facility.

The whole community has access to our facilities, which cater for a wide range of activities. The community make use of the facilities by booking private functions, religious festivals, birthday parties, etc.

The Trustees have paid due regard to guidance issued by the Office of the Scottish Charities Regulator (OSCR) in deciding what activities the charity should undertake.

Public Benefit

In exercising their powers and duties, the Trustees have had due regard for the public benefit guidance of the Office of the Scottish Charities Regulator (OSCR) in deciding what activities the charity should undertake. All the activities of the charity are undertaken to further its charitable purposes for the public benefit.

The Trustees will regularly review the activities of the charity and look at the successes and challenges experienced and the outcomes for the beneficiaries we are seeking to assist. These reviews will help us ensure our planned future activities bring charitable benefit and contribute positively to the aims and objectives set.

ACHIEVEMENTS AND PERFORMANCE

Review of Activities and Performance

Throughout the year, the organisation has continued to provide a range of valuable health, fitness and community activities, with both the gym and user group facilities remaining well utilised. Demand for these services continues to demonstrate the importance of the centre as a community facility and the ongoing need for accessible opportunities that promote physical wellbeing, social engagement and community participation.

In response to continued demand, we have even further expanded the gym timetable and introduced a wider range of fitness classes and additional equipment. These developments have enabled us to accommodate a broader range of interests and abilities and have been positively received by existing members, while also contributing to an increase in participation and attracting new users to the centre.

The centre's meeting and activity rooms continue to experience particularly strong demand during the late afternoon and evening periods, which are the busiest times for both gym usage and community activities. During the year, we successfully established relationships with additional user groups, increasing the utilisation of the facilities and further strengthening the organisation's links with the local community.

A programme of community and fundraising events was delivered throughout the year. These included the annual Kinellar Gala, Halloween Disco, Quiz Night, painting events, Christmas Fayre and Easter Egg Hunt, together with a number of other community activities. In addition to generating income to support the ongoing operation of the centre, these events provided valuable opportunities for local residents to meet, participate in activities and strengthen community connections.

Grant Funding and Investment

During the year, we continued to utilise funding previously awarded by the National Lottery Community Fund. This funding enabled improvements to be made to the reception area, including the installation of new flooring and painting and decorating works. These improvements have enhanced the appearance of the facility and provided a more welcoming environment for visitors, members and community groups.

The organisation was successful in securing a number of additional grants during the year.

Most notable a **£7,678.77 Grant from AVA**. This funding will enable the organisation to continue delivering its popular 60+ exercise and wellbeing programme. The grant supports the delivery of the exercise and wellbeing sessions, together with a social gathering following the classes, helping to address both physical wellbeing and social isolation among older members of the community. The funding also provides for the purchase of new tables and chairs, which had not yet been purchased at the year end.

Report of the Trustees for the Year Ended 31 March 2026 continued

Facility and Staff Training

The centre comprises a two-court sports and badminton hall, multi-gym, shower and toilet facilities, accessible facilities, three meeting rooms, two offices, a kitchen, foyer, reception area and two storage areas. The facility is further supported by landscaped external areas and a dedicated car park.

The centre provides a warm, welcoming and accessible environment for local residents, community organisations, charitable groups and other users. The range of facilities available enables the organisation to support a broad programme of health, fitness, social and community activities throughout the year.

The organisation is committed to maintaining appropriate standards of staff training and development. All new employees undertake a period of supervised and shadow training alongside an experienced member of staff. This provides new employees with the opportunity to become familiar with the centre's facilities, operating procedures, responsibilities and standards of service.

Employees are only permitted to undertake shifts independently once they have demonstrated that they have the necessary knowledge, competence and confidence to carry out their duties effectively. This approach ensures that staff are adequately prepared to manage the day-to-day operation of the centre, supports the safe and efficient delivery of our services, and helps to ensure that all members of the public, community groups and other users receive a consistent, professional and welcoming service.

The groups currently making use of the facility are:
Aberdeen & District Bee Association
Badminton Club
Blackburn Bowling Club
Blackburn and Kinellar Men’s Shed
Blackburn Youth Football Club
Gears Boxing
Guitar Club
Czech School
Danz Creations
Kinellar Community Council
Kinellar Beavers
Kinellar Cubs
Kinellar Explorers
Kinellar Kuppa
Make your Move
Kinellar Parents & Toddlers
Kinellar Playgroup
Kinellar Scouts
Kinellar WRI
Kinellar Rainbows
Wilson Football Coaching
Epic Fitness
Wado Ryu Karate (Children)
Wadu Ryu (adults)
Saltire TKD
Shine Trampolining Club
Splat Messyplay

FINANCIAL REVIEW

Investment policy and objectives

The General Fund currently holds all funds which have been contributed towards the work to be carried out by the charity except for specific grants received for designated purposes which are held as restricted funds for application to those purposes. It is not the intent of the Trustees to accumulate funds but rather to deploy available funding to finance the activities which will lead to delivery of the purposes, subject to maintaining a reasonable level of working capital.

Report of the Trustees for the Year Ended 31 March 2026 continued

Reserves policy

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not invested in tangible fixed assets held by the charity should be between 3 and 6 months of expenditure.

These reserves are required to meet the working capital requirements of the charity and the Management Committee are confident that at this level, they would be able to continue the current activities of the charity, in the event of a significant drop in income. They are also required to meet the increasing costs of maintenance of the building, which is no longer new, and to begin to plan for the replacement of expensive equipment, for example, exercise machines which will be very costly to replace when the time comes.

This policy is reviewed on an annual basis and updated if necessary.

Financial Position

The balance of total funds held at 31 March 2026 was £893,973 (2025 - £882,284) of which £23,856 (2025 – £18,336) was restricted and £870,117 (2024 - £863,948) was unrestricted. £9,981 (2025 - £5,481) are regarded as free reserves, after allowing for funds tied up in tangible fixed assets and deduction of loans repayable. Actual 3 month cash payments totalled £30,373. The current level of free reserves therefore remains lower than is needed to conform to the policy and the charity will continue to address this in current period.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

FUTURE PLANS

The board is looking to take on new trustees to support the new manager. New user groups have started running classes and we are also in talks with more potential groups. Fundraising events and grant applications will remaining a big part to ensure the success of our charity.

Going forward, the board and management will continue to monitor usage, and adapt to the needs of its users.

Report of the Trustees for the Year Ended 31 March 2026 continued

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC287815

Registered Charity number
SC032802

Registered office
Kinellar Community Hall
Fintray Road
Blackburn
Aberdeenshire
AB21 0JQ

Trustees
J Booth
K Campbell - Secretary
D Dickson - Chair
S Wright
P Murray

Bankers
Santander (Bootle)

Solicitors
Kellas Partnership (Inverurie)

Independent examiner
Sabaah Arshed
Aberdeen Accountants Limited

Approved by order of the board of trustees on 15 October 2026 and signed on its behalf by:



D. Dickson (Grieve) – Chair and Trustee

Independent Examiners' Report to the Trustees of Kinellar Community Association

I report on the financial statements of Kinellar Community Association for the year ended 31 March 2026 which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) 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 (as amended). The charity trustees consider that an audit is not required under company law and the audit requirement of Regulation 10(1)(a) to (c) for full accrued accounts of the Charities Accounts (Scotland) Regulations 2006 does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

Basis of independent examiners' report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 financial statements, 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 examiners' 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006; and
- to prepare accounts which accord with the accounting records and, comply with Regulation 8 for full accrued accounts of the Charities Accounts (Scotland) Regulations 2006

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.

Sabaah Arshed

Sabaah Arshed CA

Aberdeen Accountants Limited

Date: 15 October 2026

KINELLAR COMMUNITY ASSOCIATION
Company limited by guarantee

Charity Number: SC032802
Company Number: SC287815

Statement of Financial Activities
for the year ended 31 March 2026

	Note	Unrestricted funds 2026	Restricted funds 2026	Total funds 2026	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025
Income and endowments from:		**£**	**£**	**£**	**£**	**£**	**£**
Donations and legacies	3	2,170	10,754	12,924	2,404	22,303	24,707
Fundraising income		14,845		14,845	15,335		15,335
Other trading activities	4	100,955		100,955	83,198		83,198
Investment income		134		134	530		530
Other income		1,869		1,869	2,063		2,063
Total Income		**119,973**	**10,754**	**130,727**	**103,530**	**22,303**	**125,833**
Expenditure on:							
Charitable activities	5	106,630	5,234	111,864	112,570	3,967	116,537
Fundraising costs		6,310		6,310	4,973		4,973
Bank charges and interest		864		864	1,040		1,040
Total Expenditure		**113,804**	**5,234**	**119,038**	**118,583**	**3,967**	**122,550**
Net Income/(Expenditure)		**6,169**	**5,520**	**11,689**	**(15,053)**	**18,336**	**3,283**
Gain on fixed asset disposal		-	-	-	-	-	-
Net Movement in Funds		**6,169**	**5,520**	**11,689**	**(15,053)**	**18,336**	**3,283**
Reconciliation of funds:							
Total funds brought forward		863,948	18,336	882,284	879,001	-	879,001
Total funds carried forward		**870,117**	**23,856**	**893,973**	**863,948**	**18,336**	**882,284**

All income and expenditure has arisen from continuing activities.

KINELLAR COMMUNITY ASSOCIATION
Company limited by guarantee

Charity Number: SC032802
Company Number: SC287815

Balance Sheet
as at 31 March 2026

	Note	2026	2025
		£	£
Fixed assets			
Tangible assets	7	**883,982**	**876,803**
Current assets			
Stocks	8	50	50
Debtors	9	5,591	6,976
Cash at bank and in hand		15,542	14,845
		21,183	**21,871**
Creditors - amounts falling due within one year	10	(8,692)	(13,390)
Net current assets		**12,491**	**8,481**
Total assets less current liabilities		**896,473**	**885,284**
Creditors – amounts falling due after one year	11	(2,500)	(3,000)
Net assets		**893,973**	**882,284**
Funds	13,14		
Restricted funds		23,742	18,336
Unrestricted funds		870,231	863,948
Total funds		**893,973**	**882,284**

The directors' statements required by Sections 475 (2) and (3) are shown on the following page, which forms part of this Balance Sheet.

The notes on pages 12 to 18 form an integral part of these financial statements.

KINELLAR COMMUNITY ASSOCIATION
Company limited by guarantee

Balance sheet continued

Directors' statements in accordance with Section 475 (2) and (3)
for the year ended 31 March 2026

In approving these accounts as directors of the company, we hereby confirm:

(a) The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and the Small Companies and Groups (Accounts and Directors' Report) Regulations 2008.

(b) That for the year stated above the company was entitled to the exemption from audit conferred by Section 477 of the Companies Act 2006 relating to small companies;

(c) That the members have not required the company to obtain an audit of its financial statements for the year in question in accordance with Section 476; and

(d) That we acknowledge our responsibilities for complying with the requirements of the Act in respect to accounting records and the preparation of financial statements.

The financial statements were approved by Trustees on 15 October 2026 and signed on its behalf by:


……

D. Dickson (Grieve) - Chair and Trustee

Notes to the financial statements
for the year ended 31 March 2026

1. Basis of preparation and principal accounting policies

1.1 Basis of preparation of financial statements

Kinellar Community Association is a charitable company, limited by guarantee, registered in Scotland and registered as a charity with the Office of the Scottish Charity Regulator (OSCR). The registered numbers and address of the registered office can be found in the Report of the Trustees.

The financial statements of the charitable company, a public benefit entity under FRS102, have been in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), Section 1A "Small Entities" of FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP (FRS 102) second edition – October 2019, the Companies Act 2006.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The financial statements are presented in £ sterling.

1.2 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements. There are currently no restricted funds.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity. There are currently no Endowment Funds.

1.3 Income

All income is recognised when the charity is legally entitled to it and any performance conditions have been met, it is probable that income will be received and amounts can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.4 Expenditure

Tangible 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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Depreciation is provided at a rate of 20% on cost to write off each asset over its estimated useful life with the exception of freehold land and buildings which are not depreciated.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs of realisation.

1.7 Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Employee and retirement benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Taxation

The charity is exempt from corporation tax on its charitable activities. Value added tax is not recoverable by the charity, and is included in relevant costs in the Statement of Financial Activities.

1.11 Ultimate Controlling Party

The entity is controlled by the Trustees.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	2026 Unrestricted funds	2026 Restricted funds	2026 Total funds	2025 Total funds
	£	£	£	£
Donations and gifts	2,170	-	2,170	2,404
Grants	-	10,754	10,754	22,303
	2,170	**10,754**	**12,924**	**24,707**

Of the £24,707 of income from donations and legacies receivable in 2025, £2,404 was for the general fund and £22,303 was restricted.

4 Income from trading activities

	2026 Unrestricted funds	2026 Restricted funds	2026 Total funds	2025 Total funds
	£	£	£	£
Memberships/fitness	35,267	-	35,267	28,002
Rental income	850	-	850	-
Vending machine income	2,784	-	2,784	3,592
Room and gym lets	61,437	-	61,437	51,119
Kinellar kuppa	617	-	617	485
	100,955	**-**	**100,955**	**83,198**

All 2025 income was unrestricted.

5 Expenditure on charitable activities

	2026 Unrestricted funds	2026 Restricted funds	2026 Total funds	2025 Total funds
Direct costs	**£**	**£**	**£**	**£**
Staff costs	55,069		55,069	53,031
Depreciation/impairment	1,577	1,560	3,137	1,526
Insurance	1,642		1,642	1,881
Light & heat	12,367	1,150	13,517	13,580
Telephone	696		696	889
Sundry	201	354	555	345
Repairs & maintenance	3,989	566	4,555	2,756
Cleaning & waste mgt	2,202		2,202	3,704
Les Mills licence fee	7,128		7,128	7,128
Subscriptions	1,983		1,983	2,027
Fitness classes	12,531	1,604	14,135	12,930
Other purchases	4,155		4,155	4,977
	103,540	**5,234**	**108,774**	**104,774**
Share of support and governance costs				
Support	1,367		1,367	599
Governance	1,723		1,723	11,164
	106,630	**5,234**	**111,864**	**116,537**

Of the £116,537 of expenditure on charitable activities for 2025, £112,570 was from the general fund and £3,967 was from restricted funds.

6 Staff costs and numbers

	2026	2025
	£	**£**
Wages and salaries	54,352	52,229
Pension contributions	717	802
	55,069	53,031

Average number of employees during the year	11	9

No employee received emoluments of over £60,000 during the year (2025 – nil)

Trustees Remuneration

None of the Trustee's (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

7 Tangible Fixed Assets

	Freehold land and buildings	Leasehold improvements	Plant and equipment	Computers	Totals
	£	£	£	£	£
Cost					
At 1 April 2025	863,330	19,898	27,531	739	911,498
Additions		9,636	680		10,316
Disposals					
As at 31 March 2026	**863,330**	**29,534**	**28,211**	**739**	**921,814**
Depreciation					
At 1 April 2025	-	7,847	26,249	599	34,695
Disposals		-	-	-	-
Charge for year		2,685	374	78	3,137
As at 31 March 2026	-	**10,532**	**26,623**	**677**	**37,832**
Net book value					
At 31 March 2026	**863,330**	**19,002**	**1,588**	**62**	**883,982**
At 31 March 2025	863,330	12,051	1,282	140	876,803

8 Stocks

	2026	2025
	£	£
Finished goods and goods for resale	50	50
	50	**50**

9 Debtors and Prepaid Expenses

	2026	2025
	£	£
Trade debtors	4,108	5,479
Prepayments	1,483	1,497
	5,591	**6,976**

10 Creditors and Accruals

	2026	2025
	£	£
Taxation and social security	1,216	2,529
Trade creditors	4,546	7,493
Other creditors	140	219
Accruals and deferred income	2,790	3,149
	8,692	**13,390**

11 Long Term Loan

	2026	2025
	£	£
Long term loan	2,500	3,000

The Association was given a loan of £3,000 during the year to March 2025. There is no fixed date by which this loan must be repaid and no obligation to repay any amount within the next 12 months.

12 Related Party Disclosures

A loan of £3,000 was made to the charity during the year. £2,500 remains outstanding at the end of the year and there is no agreed repayment schedule and no requirement for any part of the loan to be paid off within a 12 month period. This has therefore been included as a long term loan.

13 Movement in Funds

Current year:	At 01.04.25	Incoming Resources	Outgoing Resources	Gains & Losses/ Transfers	At 31.03.26
	£	£	£	£	£
Unrestricted funds					
General fund	863,948	119,973	(113,804)	-	870,117
Restricted funds					
Lottery grant	16,276	-	(2,026)	-	14,250
AVA grant 1	2,060	-	(1,980)	-	80
AVA grant 2	-	7,679	(646)	-	7,033
AABIE charitable	-	2,375	(382)	-	1,993
Rotary	-	200	(200)	-	-
Co-op	-	500	-	-	500
Total Funds	**882,284**	**130,727**	**(119,038)**	**-**	**893,973**

Previous year:	At 01.04.24	Incoming Resources	Outgoing Resources	Gains & Losses/ Transfers	At 31.03.25
	£	£	£	£	£
Unrestricted funds					
General fund	879,001	103,530	(118,583)	-	863,948
Restricted funds					
Lottery grant	-	20,000	(3,724)	-	16,276
AVA grant	-	2,303	(243)	-	2,060
Total Funds	**879,001**	**125,833**	**(122,550)**	**-**	**882,284**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

The restricted funds of the charity comprise the unexpended balances of grant funding awarded to the charity for specific purposes and is stewarded by the charity trustees for these purposes.

14 Analysis of Net Assets between Funds

	2026 Unrestricted funds	2026 Restricted funds	2026 Total funds
	£	£	£
Fixed assets	867,699	16,283	883,982
Current assets excluding cash	5,641	-	5,641
Cash and equivalents	7,969	7,573	15,542
Current liabilities	(8,692)	-	(8,692)
Long term liabilities	(2,500)	-	(2,500)
	870,117	**23,856**	**893,973**

	2025 Unrestricted funds	2025 Restricted funds	2025 Total funds
	£	£	£
Fixed assets	869,276	7,527	876,803
Current assets excluding cash	7,026	-	7,026
Cash and equivalents	4,036	10,809	14,845
Current liabilities	(13,390)	-	(13,390)
Long term liabilities	(3,000)	-	(3,000)
	863,948	**18,336**	**882,284**