

NORTH BERWICK COMMUNITY CENTRE SCIO
SCOTTISH CHARITY NO. SC051585
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025



NORTH BERWICK COMMUNITY CENTRE SCIO

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

	Page
Charity information	1
Trustees' Annual Report	2 - 6
Independent examiner's report on the accounts	7
Receipts and payments account	8
Statement of balances	9
Notes to the accounts	10 - 12

NORTH BERWICK COMMUNITY CENTRE SCIO

CHARITY INFORMATION

Charity Name:

North Berwick Community Centre SCIO

Charity No:

SC051585

Address:

North Berwick Community Centre
Law Road
North Berwick, EH39 4PN

Current Trustees:

The trustees have served during the year:

Chairperson
Treasurer
Secretary (resigned 01/05/2025)

Appointed 13/03/2025
Appointed 01/05/2025

Independent Examiner:

EA Independent Ltd
5 South Charlotte Street
Edinburgh, EH2 4AN

NORTH BERWICK COMMUNITY CENTRE SCIO

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 MARCH 2025

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the period ended 31 March 2025.

Structure Governance & Management

Legal status and founding document:

North Berwick Community Centre SCIO (the SCIO) is a Scottish Charitable Incorporated Organisation, regulated by a written constitution. The SCIO was registered on 14 February 2022 to continue the work of North Berwick Community Centre, a registered unincorporated charity (SC013505), which was wound up and all assets and liabilities transferred to the SCIO as at 1 April 2022.

Membership:

Membership is open to individuals living or working in the North Berwick area who support the objects and activities of the organisation. Membership is open to any incorporated or unincorporated voluntary bodies which have objects similar in nature to the SCIO and operate in the North Berwick area. This includes, but is not limited to, groups which use the community centre facilities.

Recruitment and appointment of trustees:

Trustees are elected from the membership and appointed by members at each AGM, or the board may appoint any member at any time.

Trustees may also appoint any non-member of the organisation to be a co-opted charity trustee where their specialist experience and/or skills could be of assistance to the SCIO.

The maximum number of trustees is 12 out of which no more than 3 should be co-opted trustees.

Induction and training of trustees:

New trustees receive an induction to the role. The trustees are guided by the duties set out by the Scottish Charity Regulator and undertake training opportunities where necessary.

Organisational Structure:

Day to day management of North Berwick Community Centre SCIO is delegated to salaried staff, who are employees of East Lothian Council. The Trustees normally meet every month, either virtually or in person, with staff in attendance.

NORTH BERWICK COMMUNITY CENTRE SCIO

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 MARCH 2025

Objectives & Activities

Purpose and principal activities:

North Berwick Community Centre SCIO has the following purposes:

- the advancement of education
- the advancement of citizenship or community development
- 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 relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage

It achieves these by providing accommodation and support for local groups for whom the Centre is the focus for their own activities and by running classes. We're dedicated to maintaining an accessible, affordable resource for all. Our board membership and programme have remained community-focussed and led.

Achievements and review of the year:

The Community Centre continues to be used by an impressive number of much valued community organisations, groups and charities as listed on page 5.

Many of the people supported have complex additional needs, and through their participation enjoy a wide range of life enhancing activities, integration and support – reducing loneliness and isolation.

Financial crisis support (in line with government's cash first policy) has been streamlined to giving vouchers, allowing more choice. This supported 97 children through families in need. Children's holiday activities during summer focusing on STEM subjects hosted 49 children. This is Us additional support group and Raising Children With Confidence was developed with local parents. Stay + Play pre-school group focusing on parental attachment and child development. To maximise use of resources, the Snoezelen Room has been used during term time for Baby Massage sessions and is reverted to a Snoezelen Room for Can Do.

The board continued to work against the uncertainty surrounding East Lothian Council's intentions regarding future management/transfer of community assets.

NORTH BERWICK COMMUNITY CENTRE SCIO

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 MARCH 2025

Achievements and review of the year continued:

The Centre hosts a wide range of leisure, community and educational groups and classes – from Men's Sheds to Playgroup and Yoga. All contribute greatly to the vibrant community we enjoy and offer tangible social capital value to the area.

We are pleased to host many occasional commercial lets such as children's birthday parties and events which add to the mix of what we have to offer.

The Community Development Officer's work in the Centre has included

- delivering family learning activities
- developed and delivered a range of Science and Technology activities for children and parents, including Hi5 awards
- intergenerational activities
- delivering Food and Fuel Bank services
- delivering the Christmas Cheer project
- ensuring bursary awards are made for children in low-income families to access out of school activities and sports.

Over the past year, in addition to our core meetings, we have met regularly with community representatives, groups, mentors, East Lothian Council staff, and centre users to gather views regarding future Centre planning, staffing, funding, management and facilities – including the adjacent, now vacated former Nursery building.

The trustees would like to take this opportunity to thank all staff, volunteers, user groups and their representatives, and everyone else who contributes to the success of the Community Centre. Many thanks to the trustees, who work so hard behind the scenes to ensure we have the best resource possible in the Community Centre.

A full list of the groups and organisations who we have hosted, facilitated or worked alongside in the 24-25 year and continue to support are provided on page 5.

NORTH BERWICK COMMUNITY CENTRE SCIO

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 MARCH 2025

Groups who used the centre on an on-going or regular basis between April 2024 and March 2025 were:

Playgroup	Stepping Out
Taekwon-Do	Can Do
Christmas Cheer	Kindness Cooperative
Sporting Revolution	Girl Guiding
North Berwick Community Council	Tasha Yoga
Upward Mobility	Stay and Play
Qi Gong	Rugbytots
Law Quilters	Creative Embroidery
Wednesday Art Group	North Berwick Gardening Club
Men's Shed	North Berwick Movies
Area Partnership Meetings	Combat Cardio
This is Us (Film Group)	Stroke Club
North Berwick Baby Massage	On the Move meetings
NHS Antenatal Classes	Happy Minds Healthy Babies
Day Centre meetings	ASD Support
CAPP Meetings	Hidden Hearing
Go4Better	Wild Tide Yoga
Yarn Café	Freedom and Form Dance

Casual lets and users during April 2024 and March 2025 were:

Labour Group	Countryside Rangers
Social work	Counselling services
School support meetings	Scouts
Community band practice	Trustee meetings
Gerrard's Auction House Evaluation Events	Private dance rehearsals
EL Works meeting	Dirleton Playgroup Movie Event
North Berwick Children and Youth Network	

Financial Review

Results for the year:

In the year to 31 March 2025 the SCIO had total receipts of £19,829 (2024: £24,485), and made payments of £19,056 (2024: £18,782). This has resulted in a surplus for the year of £773 (2024: £5,703). Fund balances (cash and bank only) at 31 March 2025 were £104,996, of which £29,188 were restricted.

NORTH BERWICK COMMUNITY CENTRE SCIO

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 MARCH 2025

Reserves policy:

The trustees consider the SCIO should hold sufficient reserves to meet approximately 6 months running costs to allow the centre to continue to run whilst alternate funding is sourced. As at 31 March 2025, the SCIO had £75,808 of unrestricted funds which the trustees consider sufficient while current arrangements with ELC remain in place.

Contribution by East Lothian Council:

The trustees acknowledge the support given by East Lothian Council. The Council bears the running costs of the Centre including the salaries of senior staff and caretaking staff.

Trustee remuneration and expenses:

The trustees did not receive any remuneration or expenses during the year (2024: nil).

Major risks facing the charity:

The trustees consider the major risks for the SCIO would be posed by the withdrawal of the support of East Lothian Council with respect to the building and staff.

During the past year the work of the trustees has been overshadowed by continued uncertainty and difficulties around staffing, roles and responsibilities, maintenance issues, future funding and management arrangements. East Lothian Council's intended move away from a community development model towards a business model for the Community Centre is causing much concern, as there are many groups and individuals who are likely to be negatively impacted.

Plans for future periods

The trustees will continue to strive to overcome challenges faced to keep the community centre running as a vibrant community asset. We will further develop plans with ELC and wider community regarding possible viable asset transfer/long lease.

We want to increase occupancy rates and review and develop income streams and room charges, with consideration to the needs of the community.

Approved by the trustees on 12 December 2025 and signed on their behalf by:



████████, Chair

NORTH BERWICK COMMUNITY CENTRE SCIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NORTH BERWICK COMMUNITY CENTRE SCIO

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 8 and 9 and the related notes on pages 10 to 12.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 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 2006 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 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

EA Independent Ltd
5 South Charlotte Street
Edinburgh, EH2 4AN
12 December 2025

NORTH BERWICK COMMUNITY CENTRE SCIO

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Receipts					
Voluntary income	2	53	1,515	1,568	15,886
Investment income		383	-	383	-
Receipts from charitable activities	3	17,878	-	17,878	8,599
		_____	_____	_____	_____
		18,314	1,515	19,829	24,485
		_____	_____	_____	_____
Payments					
Charitable activities	4	8,062	10,994	19,056	18,782
Total payments		8,062	10,994	19,056	18,782
		_____	_____	_____	_____
Net receipts/(payments) before transfers		10,252	(9,479)	773	5,703
Transfers					
		-	-	-	-
Surplus/(deficit) for the period		10,252	(9,479)	773	5,703
		=====	=====	=====	=====

The Notes on pages 10 to 12 form part of these financial statements

NORTH BERWICK COMMUNITY CENTRE SCIO

STATEMENT OF BALANCES

AS AT 31 MARCH 2025

	Notes	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Fund balances brought forward		65,556	38,667	104,223	98,520
Surplus/(deficit) for the year		10,252	(9,479)	773	5,703
Fund balances carried forward	8	<u>75,808</u>	<u>29,188</u>	<u>104,996</u>	<u>104,223</u>
Bank and cash balances represented by:					
Bank deposit account and petty cash		53,930	29,188	83,118	82,728
Savings account		21,878	-	21,878	21,495
		<u>75,808</u>	<u>29,188</u>	<u>104,996</u>	<u>104,223</u>
Other assets (for information only)				£	£
Insured value of fixtures fittings and equipment				90,820	90,820
Creditors (for information only)				£	£
Room hire paid in advance				514	296
Accrued charges (Independent examination fee)				750	750

The accounts were approved by the Trustees on 12 December 2025 and were signed on its behalf by:



Chair

The Notes on pages 10 to 12 form part of these financial statements

NORTH BERWICK COMMUNITY CENTRE SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of accounting

The accounts are prepared on a Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Statement of Receipts and Payments is a summary of all money received and paid by the Centre during the financial year. No adjustments have been made for income due but not yet received, or for expenditure incurred but not paid by the end of the year. Fixed assets, debtors and creditors are shown by note only.

Resources expended

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

As the charity is not registered for VAT, expenditure includes VAT where appropriate.

Restricted funds

The charity holds restricted funds representing funds donated specifically for a certain activity. The income and expenditure relating to each restricted fund is accounted for separately.

2. VOLUNTARY INCOME

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Grants and donations				
North Berwick Community Fund (Christmas Cheer)	-	1,000	1,000	-
ELC Support from the Start (Children & families)	-			13,502
North Berwick Choir (Christmas Cheer)	-			1,350
Other donations under £500	53	515	568	1,034
	<hr/>	<hr/>	<hr/>	<hr/>
	53	1,515	1,568	15,886
	<hr/>	<hr/>	<hr/>	<hr/>

3. RECEIPTS FROM CHARITABLE ACTIVITIES

	£	£	£	£
Accommodation income	17,053	-	17,053	7,924
Affiliation fees	825	-	825	675
	<hr/>	<hr/>	<hr/>	<hr/>
	17,878	-	17,878	8,599
	<hr/>	<hr/>	<hr/>	<hr/>

NORTH BERWICK COMMUNITY CENTRE SCIO

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2025

4. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted 2025 £	Children & Families 2025 £	Christmas Cheer 2025 £	Total 2025 £	Total 2024 £
Grants and donations made	-	-	-	-	3,059
Project delivery	-	4,748	3,245	7,993	6,610
IT expenses	-	-	-	-	91
HR Support	2,042	-	-	2,042	1,909
Liability & indemnity insurance	1,658	-	-	1,658	1,598
Licenses	414	-	-	414	355
Centre upkeep & resources	2,510	462	-	2,972	1,162
Office expenses	577	-	-	577	1,317
Travel expenses	-	11	-	11	60
Professional /freelance fees	-	2,528	-	2,528	1,764
Governance costs	861	-	-	861	857
	<hr/> 8,062	<hr/> 7,749	<hr/> 3,245	<hr/> 19,056	<hr/> 18,782
	<hr/> <hr/> =====	<hr/> <hr/> =====	<hr/> <hr/> =====	<hr/> <hr/> =====	<hr/> <hr/> =====

5. GOVERNANCE COSTS

The fee for the 2025 independent examination is £750 (2024: £750) and is included in the Statement of Balances.

6. PAYMENTS TO TRUSTEES

No payments were made to trustees for remuneration or travelling expenses.

There no payments to related parties during the year.

7. TAXATION

North Berwick Community Centre SCIO is accepted by HMRC as a Charity under Section 505, Income and Corporation Taxes Act 1988, and accordingly no provision is required for taxation on surpluses.

NORTH BERWICK COMMUNITY CENTRE SCIO

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2025

8. MOVEMENT IN FUNDS

	Balance at 1 April 2024	Receipts	Payments	Transfers of funds	Balance at 31 March 2025
	£	£	£	£	£
Unrestricted					
General Fund	64,571	18,314	(7,866)	-	75,019
Refurbishment Fund	985	-	(196)	-	789
	65,556	18,314	(8,062)	-	75,808
Restricted					
Children and Families	30,159	265	(7,749)	-	22,675
Christmas Cheer	5,424	1,250	(3,245)	-	3,429
Adult Education Bursary	710	-	-	-	710
Community Days & Volunteer Promotion	2,000	-	-	-	2,000
NHS Fund Health Scotland	374	-	-	-	374
	38,667	1,515	(10,994)	-	29,188
Total all funds	104,223	19,829	(19,056)	-	104,996

Nature and purpose of Funds

Unrestricted funds:

General Fund has no restriction and is administered on a discretionary basis by the trustees in line with the objects of the Centre.

Refurbishment Fund represents funds set aside by the trustees for refurbishment costs.

Restricted funds:

Children and Families contains funds given specifically to deliver projects and services for children and their families to promote confidence and well-being. Examples include funding a support worker, children's bursaries and projects such as Good Food Good Health, Baby Peep and Building Resilience.

Christmas Cheer represents a fund established to assist vulnerable people with festivities at Christmas.

Adult Education Bursary is a fund designed to provide assistance to vulnerable adults with their training needs.

Community Days & Volunteer Promotion is a fund to raise awareness of volunteering.

NHS Fund Health Scotland represents funds for the specific use of training staff and purchasing relevant equipment to allow them to deliver training in the centre for those that would benefit from cookery lessons.

There were no transfers between funds during the year.