COMPANY REGISTRATION NUMBER: SC369857
CHARITY REGISTRATION NUMBER: SC020530

Douglas St Bride's Community Group

Company Limited by Guarantee

Unaudited Financial Statements

For the year ended

31 January 2026

I.A.STEWART & CO
Chartered Accountants
The Mechanics Workshop
New Lanark
ML11 9DB

Douglas St Bride's Community Group

Company Limited by Guarantee

Financial Statements

Year ended 31 January 2026

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Douglas St Bride's Community Group

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 January 2026

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 January 2026.

Reference and administrative details

Registered charity name	Douglas St Bride's Community Group
Charity registration number	SC020530
Company registration number	SC369857
Principal office and registered office	St Brides Centre Braehead Douglas Lanark ML11 0PT Scotland

The trustees

Mr Martin Millar (Chairman)	
Mr Rory Stuart (Secretary)	
Mrs Margaret McAuley (Treasurer)	
Ms Kim K Ashford	
Ms Moira Johnstone	
Mrs Paula Sked	
Ms Mary Semple Smith	(Appointed 3 September 2026)
Mr Tom Blackwood	(Retired 24 August 2026)
Mrs Amanda Smith	(Retired 9 October 2025)
Mr Lee Smith	(Retired 9 October 2025)

Bankers	RBS Lanark 88 High Street Lanark Lanarkshire ML11 7ET
Independent examiner	Louise Watson Member of the Institute of Chartered Accountants of Scotland I A Stewart & Co The Mechanics Workshop New Lanark ML11 9DB

Structure, governance and management

The Douglas St. Bride's Community Group is a charity constituted as a company limited by guarantee and is controlled by its Articles of Association, which details the purpose and administration arrangements of the charity. The Directors of the company are also Charity Trustees for the purposes of charity law. The Members of the company consisted of the subscribers at its incorporation and those subsequently admitted by the Trustees.

Members have the right to attend the annual general meeting and elect people to serve as Trustees. The Trustees, of which there will be at least three, control and supervise the activities of the company and monitor its financial position. The quorum for general meetings is three members or ten percent of the total number of members of the company if higher.

The Trustees have the power to appoint new Trustees, either to fill a vacancy or as a new appointment. New Trustees are provided with appropriate guidance in relation to their responsibilities. The Trustees are all volunteers and are drawn from different backgrounds to ensure the Charity has an appropriate mix of skills and advice at its disposal.

The Trustees have considered the risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

Objectives and activities

The objects of the company as set out in the Articles of Association are:

1. To promote the benefit of the inhabitants of the village of Douglas and environs without distinction of political, religious or other opinions, by associating the Local Authority, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities 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.

2. To secure the establishment, maintenance and management of a Community Centre, for activities promoted by the Group in furtherance of the charities objects.

3. To organise fund-raising and social activities to maintain the financial viability of the Centre.

4. To co-ordinate a User Group Forum to ensure community and customer needs are being met.

5. To monitor activity at the Centre and to ensure an appropriate balance of educational and social activity for all within the community.

6. To operate the "Second Glance" charity shop in the village of Douglas as an income source and to promote volunteering in the community.

Achievements and performance

Douglas St. Brides Community Group (DSBCG) continue to work towards the declared objectives of the Articles of Association and to effectively meet the expectations of the local community.

The St Brides Centre and Main Street assets remain important complimentary factors for the organisation, each being essential to the continued viability of the Company.

The residential flat has remained in full occupation, the retail outlets (2) house a local delicatessen business "Douglas Deli" and the neighbouring First Glance charity shop, all of which contribute directly to the Group's income.

The effect of Local Government financial constraints has negatively impacted the SLLC staffing support enjoyed over many years. Consequently all SLLC staffing services were withdrawn from January 2025.

The Trustee's will continue to seek innovative means to provide access for bespoke events, regular organised activities and to the dedicated gym facilities. This, while still providing value for money for individuals, user groups, local partners, DSBCG and the local community.

Financial review

The total income in the year amounted to £68,719 (2025: £103,163). Income derived from grants received in the year amounted to £25,536 (2025: £35,000). Expenditure for the year totalled to £100,930 (2025: £136,929). Income and expenditure includes donated services of £nil (2025: £31,998).

The charity saw a net expenditure of £19,107 from unrestricted funds and a net expenditure of £13,104 from restricted funds resulting in total net expenditure of £32,211 in the year (2025: £33,766).

Reserves policy

Liquid general reserves at 31 January 2026 amounted to £96,430 (2025: £86,455) which were closely managed to meet the ongoing working capital requirements of the company during the year. The trustees aim to rebuild free liquid reserves in unrestricted funds to an appropriate level in the coming years. Our working capital requirement will require further strict monitoring to ensure that the charity can continue to survive.

The designated fixed asset fund reflects the net book value of the property improvements, excluding the restricted amount below, and other fixed assets. The fund will continue to be reduced over the useful life of the asset by charging depreciation against that fund. The balance on the fund at the year-end was £232,791 (2025: £261,873). This together with our general reserves, means that unrestricted funds total £329,221 (2025: £348,328) at the year-end.

Restricted reserves total £456,976, (2025: £470,080) and include the value of the property subject to the National Lottery Community Fund restrictions; and restricted grant income received but not spent at the year-end.

The total reserves at 31 January 2026 amounted to £786,197 (2025: £818,408). The Trustees are satisfied with the level of liquid funds and reserves at the year-end.

Plans for future periods

DSBCG's role remains to provide an affordable facility, owned and operated by the community with a worthwhile programme of activities delivered at a realistic cost.

The Board will endeavour to maximise hours of opening and potentially remodel the availability of St. Brides Centre to align with community support and demands.

The Group will continue to seek support from local funding sources particularly the energy sector. It is anticipated that this may become increasingly important.

The Board of DSBCG remains in need of strengthening in terms of numbers, diversity and experience. The Trustees will continue to seek volunteers from the community to join the Board and support this unique facility.

A positive and long-term future remains possible for St. Brides Centre with the support of an effective Company Board, strong local user base and access to local energy sector grant-based funding.

Responsibilities of the trustees

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

· select suitable accounting policies and then apply them consistently;

· observe the methods and principles in the Charities SORP;

· make judgements and estimates that are reasonable and prudent;

· state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

· prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

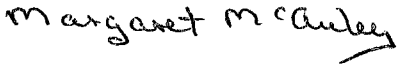
Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 15 October 2026 and signed on behalf of the board of trustees by:



Mr Martin Millar (Chairman)
Trustee



Mrs Margaret McAuley (Treasurer)
Trustee

Douglas St Bride's Community Group

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Douglas St Bride's Community Group

Year ended 31 January 2026

I report to the trustees on my examination of the financial statements of Douglas St Bride's Community Group ('the charity') for the year ended 31 January 2026.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)l of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my work, for this report, or for the opinions I have formed.

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or

2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Louise Watson
Member of the Institute of Chartered Accountants of Scotland
I A Stewart & Co
Independent Examiner

The Mechanics Workshop
New Lanark
ML11 9DB

15 October 2026

Douglas St Bride's Community Group

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2026

	Note	Unrestricted funds £	2026 Restricted funds £	**Total funds £**	2025 Total funds £
Income and endowments					
Donations and legacies	**5**	7,838	24,036	**31,874**	67,201
Other trading activities	**6**	36,466	–	**36,466**	35,119
Investment income	**7**	379	–	**379**	508
Other income	**8**	–	–	–	335
Total income		44,683	24,036	**68,719**	103,163
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	**9**	7,220	–	**7,220**	3,526
Expenditure on charitable activities	**10,11**	56,570	37,140	**93,710**	133,140
Other expenditure	**12**	–	–	–	263
Total expenditure		63,790	37,140	**100,930**	136,929
Net expenditure and net movement in funds		(19,107)	(13,104)	**(32,211)**	(33,766)
Reconciliation of funds					
Total funds brought forward		348,328	470,080	**818,408**	852,174
Total funds carried forward		329,221	456,976	**786,197**	818,408

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 21 form part of these financial statements.

Douglas St Bride's Community Group

Company Limited by Guarantee

Statement of Financial Position

31 January 2026

	Note	2026 £	£	2025 £
Fixed assets				
Tangible fixed assets	**16**		**686,030**	715,112
Current assets				
Stocks	**17**	**473**		650
Debtors	**18**	**2,417**		3,516
Cash at bank and in hand		**104,153**		106,436
		107,043		110,602
Creditors: amounts falling due within one year	**19**	**6,876**		7,306
Net current assets			**100,167**	103,296
Total assets less current liabilities			**786,197**	818,408
Funds of the charity				
Restricted funds			**456,976**	470,080
Unrestricted funds			**329,221**	348,328
Total charity funds	**21**		**786,197**	818,408

For the year ending 31 January 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 15 October 2026, and are signed on behalf of the board by:

Mr Martin Millar (Chairman)
Trustee

Mrs Margaret McAuley (Treasurer)
Trustee

The notes on pages 11 to 21 form part of these financial statements.

Douglas St Bride's Community Group

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 January 2026

	2026 £	2025 £
Cash flows from operating activities		
Net expenditure	**(32,211)**	(33,766)
Adjustments for:		
Depreciation of tangible fixed assets	**30,248**	32,085
Other interest receivable and similar income	**(379)**	(508)
Loss on disposal of tangible fixed assets	**–**	263
Changes in:		
Stocks	**177**	84
Trade and other debtors	**1,099**	1,377
Trade and other creditors	**(430)**	2,358
Cash generated from operations	**(1,496)**	1,893
Interest received	**379**	508
Net cash (used in)/from operating activities	**(1,117)**	2,401
Cash flows from investing activities		
Purchase of tangible assets	**(1,166)**	(738)
Net cash used in investing activities	**(1,166)**	(738)
Net (decrease)/increase in cash and cash equivalents	**(2,283)**	1,663
Cash and cash equivalents at beginning of year	**106,436**	104,773
Cash and cash equivalents at end of year	**104,153**	106,436

The notes on pages 11 to 21 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is St Brides Centre, Braehead, Douglas, Lanark, ML11 0PT, Scotland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The trustees have considered the going concern basis of preparation of the charity's accounts and are satisfied that the going concern basis continues to be appropriate.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended), and has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the charity and its subsidiary undertakings comprise a small group.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The trustees are of the opinion there are no matters of significant judgements, estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Taxation

Douglas St Bride's Community Group is recognised as a charity by HM Revenue and Customs for the purposes of applicable taxation legislation and is therefore not subject to taxation on income and gains from charitable activities. No tax charges have arisen in the Trust.

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are funds established by the trustees from time to time for specific projects or purposes, are not in any way restricted and any surplus or deficit will be transferred to/from the general fund when the designated fund is closed.

Restricted funds are funds subject to specific restrictions imposed by donors or by the purpose of the appeal. The purpose and use of designated and restricted income funds is set out in the notes to the financial statements.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following policies are applied to particular categories of income:

Income from grants is recognised when there is evidence of entitlement to the grant, receipt is probable and its amount can be measured reliably. Voluntary income received by way gifts and donations is included in full when received.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Items donated for resale through the charity shop are included as incoming resources when they are sold.

Investment income is included when receivable.

Income from charitable trading activities is accounted for when earned.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	15% to 30% reducing balance
Buildings and improvements	-	5% reducing balance

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure. Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income and expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Defined contribution pension plans

Contributions to defined contribution pension plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

Douglas St Bride's Community Group was incorporated on 9 December 2009 as a company limited by guarantee whereby members guarantee to meet the debts of the company if necessary but restricted to a maximum contribution of £1 per member.

The nature and scale of the redevelopment project is such that it is considered appropriate to limit the liability of the charity trustees.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Donations			
Donations	6,338	–	**6,338**
Donated services	–	–	**–**
Grants			
Grants receivable	1,500	24,036	**25,536**
	7,838	24,036	**31,874**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	203	–	203
Donated services	31,998	–	31,998
Grants			
Grants receivable	–	35,000	35,000
	32,201	35,000	67,201

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Fundraising events	912	**912**	220	220
Shop income	5,392	**5,392**	6,284	6,284
Hall lets	19,113	**19,113**	16,904	16,904
Property rent	8,463	**8,463**	8,399	8,399
Gym memberships	2,586	**2,586**	3,312	3,312
	36,466	**36,466**	35,119	35,119

7. Investment income

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Bank interest receivable	379	**379**	508	508

8. Other income

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Other income	–	**–**	335	335

9. Costs of other trading activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Costs of other trading activities – Shop costs	2,401	**2,401**	1,166	1,166
Fundraising events	1,513	**1,513**	2,020	2,020
Rental property	3,306	**3,306**	340	340
	7,220	**7,220**	3,526	3,526

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Community centre	54,552	37,140	**91,692**
Support costs	2,018	–	**2,018**
	56,570	37,140	**93,710**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Community centre	106,763	24,605	131,368
Support costs	1,772	–	1,772
	108,535	24,605	133,140

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2026 £**	Total fund 2025 £
Community centre	91,692	–	**91,692**	131,368
Governance costs	–	2,018	**2,018**	1,772
	91,692	2,018	**93,710**	133,140

The charity has one main activity and support costs relate to that activity.

12. Other expenditure

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Loss on disposal of tangible fixed assets held for charity's own use	–	**–**	263	263

13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets	**30,248**	32,085
Loss on disposal of tangible fixed assets	**–**	263
Independent examiners fees	**1,860**	1,690

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2026 £	2025 £
Wages and salaries	**13,104**	44,283
Employer contributions to pension plans	**343**	302
	13,447	44,585

The staff costs last year include an estimate of the value of donated services for the equivalent of two staff whose contracts were with, and were paid by, South Lanarkshire Council.

The average head count of employees during the year was 1 (2025: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2026 No.	2025 No.
Number of staff – Administration	**–**	2
Number of staff – Management	**1**	1
	1	3

14. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

15. Trustee remuneration and expenses

The trustees are considered to be the key management personnel of the company.

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees in the year.

No trustee expenses have been incurred in the year (2025: nil).

16. Tangible fixed assets

	Land and buildings £	Equipment £	Improvements £	**Total £**
Cost				
At 1 Feb 2025	141,990	85,671	1,104,794	**1,332,455**
Additions	–	1,166	–	**1,166**
At 31 Jan 2026	141,990	86,837	1,104,794	**1,333,621**
Depreciation				
At 1 Feb 2025	–	72,084	545,259	**617,343**
Charge for the year	–	2,272	27,976	**30,248**
At 31 Jan 2026	–	74,356	573,235	**647,591**
Carrying amount				
At 31 Jan 2026	141,990	12,481	531,559	**686,030**
At 31 Jan 2025	141,990	13,587	559,535	715,112

Included within Land and Buildings are investment properties with a carrying value of £138,000. The Trustees revalued this property on 31 January 2022 based on the values of similar properties in the surrounding area. The trustees do not consider the value to have changed significantly from that date. If the assets had been carried under the historical cost model, they would have been shown at £129,000.

17. Stocks

	2026 £	2025 £
Bar stock and consumables	**473**	650

18. Debtors

	2026 £	2025 £
Other debtors	**2,417**	3,516

19. Creditors: amounts falling due within one year

	2026	2025
	£	£
Other creditors	**6,876**	7,306

20. Pensions and other post retirement benefits

Defined contribution pension plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £343 (2025: £302).

21. Analysis of charitable funds

Unrestricted funds

	At 1 Feb 2025	Income	Expenditure	Transfers	**At 31 Jan 2026**
	£	£	£	£	**£**
General fund	86,455	44,683	(33,542)	(1,166)	**96,430**
Designated fixed asset fund	261,873	–	(30,248)	1,166	**232,791**
	348,328	44,683	(63,790)	–	**329,221**

	At 1 Feb 2024	Income	Expenditure	Transfers	At 31 Jan 2025
	£	£	£	£	£
General fund	99,006	67,425	(79,976)	–	86,455
Designated fixed asset fund	293,483	738	(32,348)	–	261,873
	392,489	68,163	(112,324)	–	348,328

General fund – holds the balances available to the charity for its day-to-day operation.

Designated fixed asset fund – holds the balance of the net book value of fixed assets to allow the charity to identify its general funds (above).

Assets purchased using restricted grants are transferred to the designated fixed asset fund if there are no further restrictions once the grant has been spent.

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Feb 2025 £	Income £	Expenditure £	Transfers £	**At 31 Jan 2026 £**
Restricted fixed assets fund	453,239	–	–	–	**453,239**
Restricted grant fund	16,841	–	(13,104)	–	**3,737**
Foundation Scotland – CDG Community Fund	–	24,036	(24,036)	–	**–**
	470,080	24,036	(37,140)	–	**456,976**

	At 1 Feb 2024 £	Income £	Expenditure £	Transfers £	At 31 Jan 2025 £
Restricted fixed assets fund	453,239	–	–	–	453,239
Restricted grant fund	6,446	20,000	(9,605)	–	16,841
Foundation Scotland – CDG Community Fund	–	15,000	(15,000)	–	–
	459,685	35,000	(24,605)	–	470,080

Restricted fixed asset fund – The costs of assets, where the purchase was funded from restricted grants, are included within this restricted fund where the grant provider continues to impose restrictions.

The National Lottery Community Fund (formerly Big Lottery Fund) provided funds to purchase fixed assets. There is a specific requirement that funds received from NLCF are recorded in restricted funds. Accordingly, £453,239 received from NLCF is included in this fund.

In 2018 Scottish Land Fund (SLF) provided a capital grant to assist in the purchase of properties. The SLF interest in these funds ended last year resulting in £113,000 being transferred to the unrestricted designated fixed asset fund last year.

Restricted grant fund – Restricted grants received are included in this fund and funds expended in accordance with the conditions imposed by the restricted-grant provider.

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Tangible fixed assets	232,791	453,239	**686,030**
Current assets	103,306	3,737	**107,043**
Creditors less than 1 year	(6,876)	–	**(6,876)**
Net assets	329,221	456,976	**786,197**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	261,873	453,239	715,112
Current assets	93,761	16,841	110,602
Creditors less than 1 year	(7,306)	–	(7,306)
Net assets	348,328	470,080	818,408

23. Volunteers

The charity benefits greatly from the involvement and enthusiastic support of its volunteers.who assist with the daily management and administration. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

24. Analysis of changes in net debt

	At 1 Feb 2025 £	Cash flows £	**At 31 Jan 2026 £**
Cash at bank and in hand	106,436	(2,283)	**104,153**

25. Contingencies

Grant funded property
The National Lottery Community Fund (formerly The Big Lottery Fund) holds a security over St Brides Community Centre. If the building is sold within twenty years from its completion date (30 March 2012), NLCF would seek to claw back funding. Whilst there is currently no intention to sell, there is a contingent liability, and the building has been classified within restricted funds.

Church of Scotland
The General Trustees of the Church of Scotland hold a Standard Security over the Centre and Carpark to the extent of 75% of any development value uplift should the Centre and grounds be sold for redevelopment, again there is currently no intention to sell.

26. Related parties

A wholly owned trading subsidiary, Douglas Community Ecoheat Ltd was incorporated on 16 February 2010. The company was incorporated to operate the Biomass Heating Project which will supply heating to the community centre. The charity was charged £13,340 (2025: £16,673) by Douglas Community Ecoheat Ltd for the supply of heating. The balance due to Douglas Community Ecoheat Ltd at the year-end was £3,793 (2025: £3,953).

The following pages do not form part of the financial statements.

Douglas St Bride's Community Group

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 January 2026

	2026 £	2025 £
Income and endowments		
Donations and legacies		
Donations	**6,338**	203
Donated services	**–**	31,998
Grants receivable	**25,536**	35,000
	31,874	67,201
Other trading activities		
Fundraising events	**912**	220
Shop income	**5,392**	6,284
Hall lets	**19,113**	16,904
Property rent	**8,463**	8,399
Gym memberships	**2,586**	3,312
	36,466	35,119
Investment income		
Bank interest receivable	**379**	508
Other income		
Other income	**–**	335
Total income	**68,719**	103,163

Douglas St Bride's Community Group

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 January 2026

	2026 £	2025 £
Expenditure		
Costs of other trading activities		
Fundraising event costs	**1,513**	2,020
Shop running costs	**2,401**	1,166
Repairs and maintenance – rental property	**3,306**	340
	7,220	3,526
Expenditure on charitable activities		
Wages and salaries	**13,104**	44,283
Pension costs	**343**	302
Light and heat	**24,001**	33,038
Insurance	**5,836**	5,628
Other expenses	**3,029**	1,578
Telephone	**837**	716
Depreciation	**30,248**	32,085
Classes and funded project costs	**2,561**	3,025
Upkeep costs	**11,357**	10,164
Postage and stationery	**77**	284
Bank charges	**299**	265
	91,692	131,368
Governance costs		
Independent examiners fees	**1,860**	1,690
Governance costs - legal and other professional fees	**158**	82
	2,018	1,772
Total expenditure on charitable activities	**93,710**	133,140
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	**–**	263
Total expenditure	**100,930**	136,929
Net expenditure	**(32,211)**	(33,766)