

# **DENNYLOANHEAD COMMUNITY HALL LIMITED**

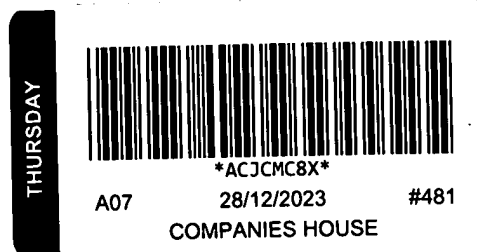
**(A company limited by guarantee)**

**Annual Report & Financial Statements**

**For the year ended**

**31 March 2023**

**Company No SC228140**



# **ANNUAL REPORT & FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2023

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## **TRUSTEES ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2023.

#### **OBJECTS & ACTIVITIES**

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The principal activity of Dennyloanhead Community Hall is to promote the benefits of the inhabitants of Dennyloanhead/Head of Muir without distinction of sex or political religious or other opinions by associating the local and statutory authorities, voluntary organisations and inhabitants in the common effort to advance education and to provide facilities in the interest of social welfare, for the reception and other leisure time occupations with the object of improving the conditions of said inhabitants.

Also, the charity is to maintain and manage or to co-operate with any local authority in the maintenance and management of the aforementioned Dennyloanhead Community Hall for activities promoted by the Committee in the furtherance of the above objects.

##### **Activities**

The charity aims to provide social activities for the general community, to facilitate fundraising for voluntary groups and to provide accommodation and equipment for social functions. The charity also provides a centre for the dissemination of information on local activities and events and other purposes.

#### **ACHIEVEMENTS & PERFORMANCE**

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This is the 22nd year of the Dennyloanhead Community Hall and it has been a challenging year for all involved in the organisation. With Covid restrictions fully eased, the charity saw a significant increase in income generated from hall lets.

The charity extended the running of The Empowering Communities Programme Investing in Community Fund, with an overall grant of £75,397 funded by the Scottish Government to run 6 food pantries across the Falkirk Council area to provide dignity and choice to locals from low-income households trying to move away from food crisis. This pantry also supported food growing and provided access to agencies who will provide advice and support around the cost of living and benefit etc. Volunteering opportunities were also available to help combat social isolation, loneliness and assist with community cohesion. This was the final year of the project.

Falkirk Council continued with the annual grant to the charity, which provides much needed unrestricted monies to assist with the running costs of the halls which includes some of the utilities and the caretakers salaries.

Through the monies received from Foundation Scotland we were able to undertake some outside maintenance and repair for the buildings including the gutters and facias. This has enabled the community centre to continue to be wind and watertight.

Falkirk Council, through the local Holiday Food and Childcare Programme Funded the charity to be able to run several holiday programmes throughout the year, including the Summer, October and February school holidays. This ensured that the local young people had a safe place to go to and undertake various activities and more importantly were provided with a hot meal and snacks. The charity had previous experience in running these holiday clubs and continued to recognise that there is an urgent need for these facilities. This year we were able to provide activities to children and their families focusing mainly on those based in the local area of Dennyloanhead and Head of Muir. We take every opportunity to listen to the young people and enable them to make decisions on what they wish to do and assist in the preparation of snacks. This year the children were engaged in arts and crafts, board games, football tournaments, racquet games, and good old fashioned competitive races such as egg and spoon and sack. The young people also ran off some of their energy on bouncy castles. All in all it was a well run and enjoyable programme events providing a positive experience of between 40 and 50 young people attending on a dainty basis and engaging with adults other than their parents, our super volunteers, and with their peers, which has been evidenced by the new friendships that have developed. The charity served over 500 lunches and snacks to the children. We had very positive feedback from the children and their parents and very importantly they had fun.

## **TRUSTEES ANNUAL REPORT**

FOR THE YEAR ENDED 31 MARCH 2023

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We were fortunate to be funded by the Corra Foundation through a grant of £8,750 and this fund was used to give out "hardship monies" to families who were affected by the Cost of Living Crisis and were struggling to heat their homes and to purchase food. 65 families were supported with these much needed monies.

The charity also received other small pots of monies from various sources including Creative Lives (£300), Lidl Supermarket (£500), Forth Environmental Link (£248) all of these funds were utilised in the purchase of food in the continued effort to feed those in need in our community. We were also successful with other funding that enabled some of our food pantry work to continue by restocking it with food. We wish to thank CVS Falkirk (£2,688) Arnold Clark Community Fund (£2,500) and Tesco Groundworks (£1,000). It is through these funds that the pantry continues to support local families.

Throughout the year, we have continued to ensure that the hall is a clean and safe place to be and continue to employ and office manager, and a cleaner contractor to facilitate this.

With the easing of the covid restrictions the hall lets have increased and generated much needed revenue to the hall to cover costs not provided by grants. The variety of groups within the hall includes, POMP, Slimming World and fitness classes. The hall is again starting to be used by the community for children's birthday parties. The trustees carried out a census on the use of the hall and measured that 804 people were coming through the doors in one week. If that was measured over the 50 weeks the hall is open that is over £40,200 people utilising the community space which is a fantastic statistic and shows how the community needs this already valued space.

We need to take some space to thank all of our office manager, our volunteers, our trustees, our funders, our hall users for their continued support and we hope to continue running this facility for future generations.

### **FINANCIAL REVIEW**

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Total income for the year was £157,964 (2022:£172,766) with the main income coming from the Scottish Government to continue the food pantry work,, CVS Falkirk and Forth Environmental Link and total expenditure for the year was £164,822 (2022: £174,216 (Re-stated) with the main expenditure being on the Scottish Government Food Pantry work and a variety of food related initiatives including providing much needed food and activity provision, supported through grants from Falkirk Council for the local young people and their families during the school holidays.

### **Centre Ownership**

The Archibald Russell Centre is owned by the community of Dennyloanhead and Head of Muir, is on land owned by Falkirk Council and is run by the charity for the benefit of the community.

### **Principal risks**

The Trustees have a duty to identify and review risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **Reserves policy**

The board believe it should retain around 6 months of unrestricted funds to meet ongoing commitments. This would equate to roughly £60,000 and at the 31 of March 2023 the reserves show £49,823 £ (2022: £40,116). The Trustees realise that this is below the current reserves policy, however they continue to monitor progress towards the target and explore further funding avenues so as to be able to enable the progress of Dennyloanhead Community Hall's strategic plan.

### **FUTURE PLANS**

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The Management and Committee of Dennyloanhead Community Hall will continue working with professional bodies to improve the quality of life and opportunities for residents. Dennyloanhead Community Hall will manage the facility catering for needs in Care, Health, Fitness and Wellbeing, Education, Religious Needs and Socialisation.

For 2023-24, and in line with our environmental policy we are hoping to carry out maintenance and general upkeep of the hall including replacing the existing fire doors and windows (in line with our environmentally friendly policy), carry out roof maintenance and possibly solar panels (with back-up battery) – to assist with

## **TRUSTEES ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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greener energy, replace flooring in foyer, small hall, and new carpet for entrance and painting the inside of the hall

It is hoped that although the Scottish Government Funding has ended that we will continue to work with others funders to support the running of the food pany and other activities to support our community.

### **STRUCTURE GOVERNANCE AND MANAGEMENT**

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#### **Governing document**

Dennyloanhead Community Hall Limited is a charitable company limited by guarantee and was granted charitable status on 4th of November 1996 and was incorporated on 15th February 2002. The company is governed by its Memorandum and Articles of Association which was last amended on the 5th of December 2017. The members of the company are required to contribute an amount not exceeding £1 if it should be wound up while he/she is a member or within one year after he/she ceases to be a member.

#### **Appointment of trustees**

All new trustees are recruited and appointed at the Annual General Meeting. The existing trustees undertake due diligence checks on prospective trustees prior to confirmation of appointment to the Executive Committee. There are no formal training procedures in place for new trustees. New trustees are presented with a starter pack which details the procedures and conduct required of a new trustee including the governing document and details of the charity. Existing trustees are available to offer training or advice if required.

#### **The Board of Trustees**

The Trustees, the Executive Committee, are the directors of the company for the purposes of company law.

#### **Trustee Meetings**

The trustees meet regularly to review the various projects undertaken together with planning of future strategies of the charity and to monitor progress both financial and in terms of successful delivery of its activities.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

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<b>Charity Name</b>	Dennyloanhead Community Hall Ltd
<b>Charity No</b>	SC025477
<b>Company No</b>	SC228140

**Registered & Principal Office** The Archibald Russell Centre, Haypark Road, Dennyloanhead FK6 5JZ

#### **Current Trustees**

Loraine Ferguson	
Anne Montgomery	
Craig Reid	
Pauline Rimmer	Company Secretary

#### **Other Trustees who served during the period**

Colin Fairbarin	Resigned 21 April 2022
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<b>Bankers</b>	Bank of Scotland 7 Glasgow Road Denny FK8 6BB
<b>Independent Examiner</b>	Anne Knox FCIE 16 Comely Bank Ave Edinburgh EH4 1EL

## TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2023

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### APPROVAL

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This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on 22<sup>nd</sup> December 2023 and signed on their behalf by:

*Lorraine Ferguson*

Lorraine Ferguson

Trustee

*Craig Reid*

Craig Reid

Trustee

# **INDEPENDENT EXAMINER'S REPORT**

**FOR THE YEAR ENDED 31 MARCH 2023**

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## **Independent examiner's report to the trustees of Dennyloanhead Community Hall Limited**

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages 8 to 20.

### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(a)-(c) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

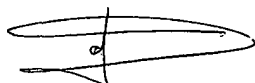
### **Basis of independent examiner's statement**

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 came 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 8 of the 2006 Regulationshave 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.



**Anne Knox, FCIE**

16 Comely Bank Ave

Edinburgh

EH4 1EL

22<sup>nd</sup> December 2023

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted	Restricted	Total	Re-stated Total
	Note	Funds	Funds	2023	2022
<b>Income from:</b>		£	£	£	£
Donations		-	2,816	<b>2,816</b>	250
Grants	4	11,800	110,925	<b>122,725</b>	145,577
Hall Lets		32,320	-	<b>32,320</b>	26,933
Investment - Bank Interest		103	-	<b>103</b>	6
		<b>44,223</b>	<b>113,741</b>	<b>157,964</b>	<b>172,766</b>
<b>Expenditure on:</b>					
Charitable activities	5	49,231	115,591	<b>164,822</b>	174,216
		<b>49,231</b>	<b>115,591</b>	<b>164,822</b>	<b>174,216</b>
<b>Net income/(expenditure) before transfer</b>		(5,008)	(1,850)	<b>(6,858)</b>	(1,450)
<b>T/Fer between funds</b>		11,451	(11,451)	-	-
<b>Net income/(expenditure) after transfer</b>		6,443	(13,301)	<b>(6,858)</b>	(1,450)
<b>Reconciliation of funds</b>					
Total funds as at 01 April 2022		50,664	15,397	<b>66,061</b>	67,511
<b>Total funds as at 31 March 2023</b>	12	<b>57,107</b>	<b>2,096</b>	<b>59,203</b>	<b>66,061</b>

All income and expenditure derives from continuing activities.

The above statement includes all gains and losses recognised during the year, and complies with the requirements for an income and expenditure account under the Companies Act 2006

Comparative figures for Statement of Financial Position are shown in Note 16

The Notes on pages 10 to 20 form an integral part of these accounts.



# STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)

AS AT 31 MARCH 2023

				Re-stated	
	Note	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
<b>Fixed assets:</b>		£	£	£	£
Tangible assets	7	7,284	-	7,284	10,548
		7,284	-	7,284	10,548
<b>Current assets:</b>					
Debtors	8	365	-	365	265
Cash at bank and in hand	9	50,121	3,612	53,733	66,121
		50,486	3,612	54,098	66,386
<b>Liabilities:</b>					
Creditors (due within one year)	10	663	1,516	2,179	10,873
<b>Net current assets</b>		49,823	2,096	51,919	55,513
<b>Net Assets</b>		57,107	2,096	59,203	66,061
<b>Funds of the charity:</b>	12				
Designated Fixed Assets		7,284	-	7,284	10,548
Unrestricted funds		49,823	-	49,823	40,116
Restricted funds		-	2,096	2,096	15,397
		57,107	2,096	59,203	66,061

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2023

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005, the accounts have been examined by an independent examiner whose report appears on page 7.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The Notes on 10 to 20 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 22nd December 2023 and signed on their behalf by:

*Lorraine Ferguson*  
Lorraine Ferguson  
Trustee

*Craig Reid*  
Craig Reid  
Trustee

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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### 1. Basis of preparation

- 1.1. These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
  - (a) The Charities and Trustee Investment (Scotland) Act 2005
  - (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)
  - (c) The Companies Act 2006
  - (d) The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
  - (e) Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2015)
- 1.2. The accounts have been prepared in sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £1.
- 1.3. As Dennyloanhead Community Hall Limited is a "small charity" within the SORP definition (under £500,000 income) the Trustees have opted to make use of the simplifications permitted by SORP 2015 FRS102 for smaller charities. In particular, the allocation of income and expenditure on the Statement of Financial Activities has been adapted to the Charity's circumstances, rather than following the functional classification specified in the current SORP.
- 1.4. The trustees having conducted a review of the comparative balances have adjusted these to give a better reflection of the expenditure of the previous year.
- 1.5. For the purposes of FRS102, the Charity is a public benefit entity and accounting policies are applied accordingly. However, the trustees do not consider that these accounts depend on any material estimates or judgements except where specifically noted. The Charity has only basic financial instruments.
- 1.6. The trustees have reviewed the financial position of the Charity and are satisfied that it has sufficient resources to continue for at least 12 months beyond the date of approval of these accounts. The accounts are thus prepared on a going concern basis.

### 2. Accounting policies

#### 2.1. Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Designated funds are unrestricted funds that the trustees have set aside for particular purposes. The designation is administrative only and does not restrict the trustees' ability to apply the funds.
- (c) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (d) The purposes of the funds are shown in Note 14.

#### 2.2. Income

Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

- (a) Donations are recognised on receipt.
- (b) Grants – where entitlement is not conditional on the delivery of a specific performance by the charity, incoming resources from grants are recognised when the charity becomes unconditionally entitled.

Grants – where related to performance and specific deliverables, incoming resources are accounted for as the charity earns the right to consideration by its performance.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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- (c) Bank interest is recognised when credited to the account.
- (d) Where income has related expenditure (e.g. fundraising), the income and related expenditure are reported gross in the SoFA.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.
- (f) The value of voluntary help is not included in the accounts but is described in the trustees' annual report.

### 2.3. Expenditure and liabilities

Liabilities are recognised when it is probable that there is a legal or constructive obligation committing the charity to pay out resources and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

### 2.4. Tangible assets

- (a) Tangible assets are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.
- (b) Depreciation is calculated to write off the cost of tangible fixed assets over their useful economic lives. The rates used are as follows:
  - (i) Fixtures and fittings    33.3%    Straight line
  - (ii) Computer equipment    33.3%    Straight line
  - (iii) Building purchase       20%    Straight line

### 2.5. Debtors

- (a) Debtors are recognised at the settlement amount due.
- (b) Prepayments are valued at the amount prepaid.

### 2.6. Cash

- (a) Cash includes cash in hand and bank balances repayable on demand.

### 2.7. Creditors

- (a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.
- (b) Accrued charges are normally valued at their settlement amount.

### 2.8. Taxation

The charity is not liable to corporation tax or capital gains tax on its charitable activities.

## 3. Transactions with trustees and related parties

- (a) No remuneration was paid to the trustees during the year (2022: £Nil).
- (b) Travelling expenses totalling £ (2022: £167 were reimbursed to 2 trustees (2022: 2 trustees).
- (c) There were no transactions with related parties (2022: £Nil).

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

### 4. Income from Grants

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Falkirk Council (Children's Services)	11,300	-	<b>11,300</b>	11,300
Falkirk Council - Food Pantry	-	-	-	1,000
Falkirk Council	-	-	-	1,396
Falkirk Council -Summer Activities	-	6,704	<b>6,704</b>	-
Falkirk Council - Winter Food	-	2,000	<b>2,000</b>	-
Falkirk Council	-	1,338	<b>1,338</b>	-
Scottish Government	-	75,397	<b>75,397</b>	82,476
Foundation Scotland Refurb Fund	-	10,000	<b>10,000</b>	-
Creative Lives	-	300	<b>300</b>	-
The Big Lottery Community Fund	-	-	-	9,152
CVS Falkirk Food Fund	-	2,688	<b>2,688</b>	23,100
Lidl Food Fund	500	-	<b>500</b>	-
CVS Falkirk Support Fund	-	-	-	-
Tesco GroundWork	-	1,000	<b>1,000</b>	-
Local Giving	-	-	-	500
Corra Foundation	-	8,750	<b>8,750</b>	-
Job Retention Scheme	-	-	-	2,703
Arnold Clark - Food pantry	-	2,500	<b>2,500</b>	3,500
Forth Enviromental Link	-	248	<b>248</b>	10,450
	<b>11,800</b>	<b>110,925</b>	<b>122,725</b>	<b>145,577</b>

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

## 5. Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Staff costs (See Note 6)	12,641	35,530	48,171	53,244
Cleaning Staff costs	14,616	-	14,616	9,651
Maintenance and repair	1,591	-	1,591	3,756
Payroll costs	-	-	-	461
Pubs and subs	344	-	344	-
Food pantry partnership expenses	-	3,026	3,026	24,189
Cleaning materials	3,403	-	3,403	5,201
Depreciation	3,349	-	3,349	3,261
Growing Space expenses	-	2,600	2,600	5,250
Insurance	1,205	-	1,205	1,126
IT Telephone and Broadband	647	-	647	615
Utilities	5,378	-	5,378	5,101
Printing Posting & Stationery	603	-	603	332
Sundries	1,780	-	1,780	2,015
Harship Fund	-	8,850	8,850	-
Food Panty Supplies	384	17,154	17,538	-
Falkirk Council Holiday Club and activities	-	4,148	4,148	-
Youth club Summer activities	1,800	-	1,800	-
Volunteer expenses	253	-	253	250
Volunteer training and development	-	3,022	3,022	3,680
Travel expenses	102	-	102	56
Governance (See Note 11)	663	-	663	830
Food future costs	148	8,464	8,612	2,949
Professional fees	(29)	-	(29)	1,124
Forum development	-	1,348	1,348	3,033
Premises Hire	-	14,040	14,040	18,571
Lottery Project	-	3,517	3,517	780
Building works	353	10,000	10,353	16,192
ICF Wishlist expenditure	-	3,892	3,892	12,549
	49,231	115,591	164,822	174,216

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

### 6. Staff costs

	2023	2022
	£	£
Salaries and wages	46,440	49,010
Employer's national insurance	-	2,615
Employer's pension contributions	1,731	1,619
	<b>48,171</b>	<b>53,244</b>

No employee received remuneration in excess of £60,000

Average number of employees	2023	2022
Community development	3.3	3.3

### 7. Tangible assets

	Portacabins Purchase	Fixtures & Fittings	Computer Equipment	Total 2023
Cost	£	£	£	£
As at 01 April 2022	10,873	1,904	5,955	<b>18,732</b>
Additions	-	-	-	-
As at 31 March 2023	<b>10,873</b>	<b>1,904</b>	<b>5,955</b>	<b>18,732</b>

#### Depreciation

As at 01 April 2022	2,175	762	5,247	<b>8,184</b>
Charge for year	2,175	381	708	<b>3,264</b>
As at 31 March 2023	<b>4,350</b>	<b>1,143</b>	<b>5,955</b>	<b>11,448</b>

#### Net Book Value

As at 01 April 2022	8,698	1,142	708	<b>10,548</b>
As at 31 March 2023	<b>6,523</b>	<b>761</b>	<b>-</b>	<b>7,284</b>

### 8. Debtors

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Trade debtors	365	-	365	265
	<b>365</b>	<b>-</b>	<b>365</b>	<b>265</b>

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

### 9. Cash at bank and in hand

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Bank of Scotland 1	3,036	3,612	<b>6,648</b>	12,207
Bank of Scotland Savings	47,085	-	<b>47,085</b>	51,738
Bank of Scotland Pantry	-	-	-	2,176
	<b>50,121</b>	<b>3,612</b>	<b>53,733</b>	<b>66,121</b>

### 10. Creditors

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Independent Examination Fee	650	-	<b>650</b>	650
Filing Fees	13	-	<b>13</b>	13
Trade Creditors	-	-	-	5,113
Deferred Income	-	-	-	3,530
HMRC	-	1,516	<b>1,516</b>	1,567
	<b>663</b>	<b>1,516</b>	<b>2,179</b>	<b>10,873</b>

### 11. Governance costs

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Independent Examination Fees	-	650	<b>650</b>	650
Filing fees	-	13	<b>13</b>	13
Trustees expenses	-	-	-	167
	<b>-</b>	<b>663</b>	<b>663</b>	<b>830</b>

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

## 12. Movements in funds (this year)

	Re-stated				
	As at	Incoming	Outgoing		As at
	31/03/2022	Resources	Resources	Transfers	31/03/2023
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	40,116	44,223	(45,967)	11,451	<b>49,823</b>
<b>Designated funds</b>					
Fixed Assets	10,548	-	(3,264)	-	<b>7,284</b>
Total Unrestricted	50,664	44,223	(49,231)	11,451	<b>57,107</b>
<b>Restricted funds</b>					
Scottish Government ICF Funding	(905)	75,397	(63,458)	(11,034)	-
Corra Foundation Hardship Fund	-	8,750	(8,850)	100	-
FEL-Food Futures Fund	7,501	98	(7,599)	-	-
National Lottery Community Fund	3,727	-	(3,517)	-	<b>210</b>
Foundation Scotland	-	10,000	(10,000)	-	-
Forth Enviroment	-	150	(150)	-	-
Falkirk Council Children Activites	-	498	(496)	(2)	-
Falkirk Council (Easter Activities)	-	840	(840)	-	-
Arnold Clark	-	2,500	(2,500)	-	-
Tesco Groundwork	-	1,000	(1,000)	-	-
Creative futures	-	300	(300)	-	-
Co-op Community Fund	-	2,816	(415)	(515)	<b>1,886</b>
Falkirk Council (Winter Food)	-	2,000	(2,000)	-	-
Falkirk Council (Summer Activities)	-	6,704	(6,704)	-	-
CVS Falkirk Food Fund	5,074	2,688	(7,762)	-	-
	15,397	113,741	(115,591)	(11,451)	<b>2,096</b>
<b>Total funds</b>	<b>66,061</b>	<b>157,964</b>	<b>(164,822)</b>	<b>-</b>	<b>59,203</b>



## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

### 13. Movements in funds (Prior Year)

	As at 31/03/2021	Incoming Resources	Outgoing Resources	Transfers	Re-stated As at 31/03/2022
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	46,127	45,192	(40,330)	(10,873)	<b>40,116</b>
<b>Designated funds</b>					
Fixed Assets	2,936	-	(3,261)	10,873	<b>10,548</b>
Total Unrestricted	49,063	45,192	(43,591)	-	<b>50,664</b>
<b>Restricted funds</b>					
Scottish Government ICF Funding	8,808	82,476	(92,189)	-	<b>(905)</b>
Fairer Falkirk Food Fund	999	-	(999)	-	-
Foundation Scotland Refurb Grant	5,873	-	(5,873)	-	-
CVS Falkirk Support Fund	2,268	-	(2,268)	-	-
Foundation Scotland RRR Fund	500	-	(500)	-	-
FEL-Food Futures Fund	-	10,450	(2,949)	-	<b>7,501</b>
National Lottery Community Fund	-	9,152	(5,425)	-	<b>3,727</b>
Falkirk Council Food Fund	-	1,000	(1,000)	-	-
Falkirk Council Grant	-	1,396	(1,396)	-	-
CVS Falkirk Food Fund	-	23,100	(18,026)	-	<b>5,074</b>
	18,448	127,574	(130,625)	-	<b>15,397</b>
<b>Total funds</b>	<b>67,511</b>	<b>172,766</b>	<b>(174,216)</b>	-	<b>66,061</b>

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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### 14. Transfer between funds

£11,034 was transferred from the ICF to the general fund to cover the costs of the project by the charity

£100 was transferred from the General Fund to the Corra Foundation Hardship Fund to cover the costs not covered by the fund

£2 was transferred from the Falkirk Council Children Activities fund to the General Fund as per the funders permission

£515 was transferred from the Co-op Community Fund to the General Fund to cover costs incurred by the charity.

### 15. Purpose of Funds

General fund	Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity
Designated Fixed asset	administrative fund to show calculation of depreciation of fixed assets
Scottish Government ICF	Funds granted by the Scottish Government to enable the development and provision of food pantries within the Falkirk Council Area
Corra Foundation Hardship	Monies received from Corra Foundation to provide small grants to families in need to subsidise fuel and food costs
Foundation Scotland	Monies received from Foundation Scotland to cover various maintenance works on the centre itself
Falkirk Council Children	Monies received from Falkirk Council to provide food and activities during school holidays
Falkirk Council (Easter)	Monies received from Falkirk Council to cover costs of food and activities provision during the Easter school holidays.
Arnold Clark	Monies received from the Arnold Clark Foundation towards the provision of food pantry
Tesco groundworks	Monies received from Tesco Community fund towards the provision of food pantry
Co-op community fund	Monies received through the Co-op community fund to cover costs of food and related goods within the food pantry
Falkirk Council Summer	Monies received from Falkirk Council towards the costs of Summer provision of activities and food for local children
CVS Falkirk Food Fund	Monies received Falkirk Food fund administered through CVS Falkirk to assist with food provision within the community.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

### 16. Comparative Statement of Financial Activities

		Unrestricted	Restricted	Re-stated Total
	Note	Funds	Funds	2022
<b>Income from:</b>		£	£	£
Donations		250	-	250
Grants	4	18,003	127,574	145,577
Hall Lets		26,933	-	26,933
Investment - Bank Interest		3	-	6
		45,189	127,574	172,766
<b>Expenditure on:</b>				
Charitable activities	5	43,591	130,625	174,216
		43,591	130,625	174,216
<b>Net income/(expenditure) before transfer</b>		1,598	(3,051)	(1,450)
<b>Reconciliation of funds</b>				
Total funds as at 1st April 2021		49,063	18,448	67,511
<b>Total funds as at 31st March 2022</b>	12	50,661	15,397	66,061

**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 31 MARCH 2023

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**17. Statement of Financial Position (Prior Year)**

	Note	Unrestricted Funds	Restricted Funds	Total 2022
<b>Fixed assets:</b>		£	£	£
Tangible assets	7	10,548	-	10,548
		10,548	-	10,548
<b>Current assets:</b>				
Debtors	8	265	-	265
Cash at bank and in hand	9	33,747	32,374	66,121
		34,012	32,374	66,386
<b>Liabilities:</b>				
Creditors (due within one year)	10	650	10,223	10,873
<b>Net current assets</b>		33,362	22,151	55,513
<b>Net Assets</b>		43,910	22,151	66,061
<b>Funds of the charity:</b>	12			
Designated Fixed Assets		10,548	-	10,548
Unrestricted funds		40,116	-	40,116
Restricted funds		-	15,397	15,397
		50,664	15,397	66,061