

Independent Examiners Report to the Trustees of Douglas Community Centre Trust

Reg. Charity no: SC027258

I report on the accounts of the charity for the year ended 31st March 2024, which are set out on pages A1 to A6

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 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiners statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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.

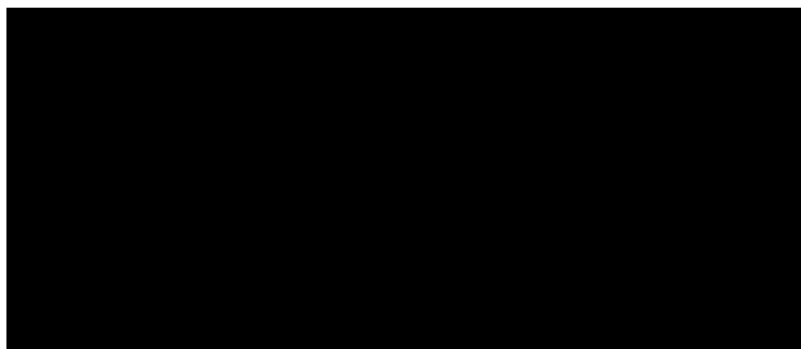
Independent examiners statement

In the course of my examination, no matter has come to my attention

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - a) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - b) 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.



Opening
Balance

All general funds are unrestricted.

98995.23

NOTE 1 Nature and Purpose of Funds

			Current Year 2023/2024		Net Surplus/-Deficit for year	Accumulated Fund as at 31/03/24
Accumulated Fund as at 31/3/23			Income	Expenditure		
7952.62	Centre Funds	Centre Funds	140.00	1,254.36	-1,114.36	6,838.26
4008.23	LMG Café Income	Centre Funds	3,927.04	4,364.42	-437.38	3,570.85
806	Snooker	Centre Funds Clubs	14.40	84.04	-69.64	736.36
1092.98	LMG Events	Centre Funds Clubs	846.00	1,212.94	-366.94	726.04
533.11	Santa's Grotto	Centre Funds Clubs	0.00	0.00	0.00	533.11
51.41	Arts Garden Fund	Centre Funds Clubs	300.00	151.41	148.59	200.00
644.55	Mens Group	Centre Projects/Clubs	0.00	0.00	0.00	644.55
185.33	Womens Group	Centre Projects/Clubs	0.00	0.00	0.00	185.33
258.93	Walking Group	Centre Projects/Clubs	0.00	0.00	0.00	258.93
195.68	Under 10's	Centre Projects/Clubs	536.76	100.00	436.76	632.44
34.79	Tai Chi	Centre Projects/Clubs	0.00	0.00	0.00	34.79
855.5	Twirlers	Centre Projects/Clubs	560.60	625.50	-64.90	790.60
600.47	Bowlers	Centre Projects/Clubs	57.00	0.00	57.00	657.47
220.17	Art	Centre Projects/Clubs	0.00	0.00	0.00	220.17
3487.15	Bingo	Centre Projects/Clubs	2,258.30	2,864.25	-605.95	2,881.20
739.44	50+	Centre Projects/Clubs	943.57	260.49	683.08	1,422.52
275.26	Drama	Centre Projects/Clubs	2,687.69	300.00	2,387.69	2,662.95
111	Mosaic	Centre Projects/Clubs	0.00	0.00	0.00	111.00
369.54	Timex Group	Centre Projects/Clubs	496.84	85.28	411.56	781.10
364.7	Digital Photography	Centre Projects/Clubs	2,306.23	750.00	1,556.23	1,920.93
730.1	Parent and Toddler	Centre Projects/Clubs	350.82	507.50	-156.68	573.42
147.66	Family Holiday LMG	Centre Projects/Clubs	0.00	0.00	0.00	147.66
150	Live and Kicking Income	Centre Projects/Clubs	0.00	0.00	0.00	150.00
186.3	NEW - Womens Group	Centre Projects/Clubs	454.70	416.84	37.86	224.16
4292.37	Douglas Café	Centre Projects/Clubs - Grant	12,692.00	16,596.37	-3,904.37	388.00
862.11	DP Under 10's Partnership 19/20	Centre Projects/Clubs - Grant	0.00	0.00	0.00	862.11
8023.7	Live and Kicking	Centre Projects/Clubs - Grant	23,208.97	6,240.43	16,968.54	24,992.24
223.85	DP Partnership Food	Centre Projects/Clubs - Grant	0.00	0.00	0.00	223.85
14.12	Community Regeneration fund	Centre Projects/Clubs - Grant	0.00	0.00	0.00	14.12
352.56	21/22 Dundee Partnership Food	Centre Projects/Clubs - Grant	0.00	0.00	0.00	352.56
1493.5	LMG Festive Trips	Centre Projects/Clubs - Grant	0.00	0.00	0.00	1,493.50
260.8	Dads's and Lad / Womens	Centre Projects/Clubs - Grant	0.00	0.00	0.00	260.80
614.35	21/22 Under 10's Partnership	Centre Projects/Clubs - Grant	0.00	0.00	0.00	614.35
2.3	Summer of Play	Centre Projects/Clubs - Grant	0.00	0.00	0.00	2.30
1432.13	Coffee Machine / Juice	Coffee Machine	573.15	1,136.19	-563.04	869.09
2990.94	Kitchen	Kitchen	1,934.42	1,941.77	-7.35	2,983.59
22	Help for Kids	Centre Projects/Clubs - Grant	0.00	0.00	0.00	22.00
198.67	NHS Monies (Alan Gunn)	Centre Projects/Clubs - Grant	0.00	198.67	-198.67	0.00
2907.75	Food Larder	Centre Projects/Clubs - Grant	9,397.67	12,305.42	-2,907.75	0.00
50.23	Warm Spaces Grant	Centre Projects/Clubs - Grant	0.00	49.91	-49.91	0.32
	Under 10's Partnership 23-24	Centre Projects/Clubs - Grant	16,246.80	7,268.44	8,978.36	8,978.36
	Help for Kids	Centre Projects/Clubs - Grant	4,000.00	2,962.80	1,037.20	1,037.20
	Breakfast with SANTA	Centre Projects/Clubs - Grant	211.48	200.00	11.48	11.48
	Evening Meal Provisions	Centre Projects/Clubs - Grant	1,850.00	1,743.48	106.52	106.52
	Lounge Refurbishment	Centre Projects/Clubs - Grant	28,879.00	0.00	28,879.00	28,879.00
47742.3			114,873.44	63,620.51	51,252.93	98,995.23

The above funds have been raised by the individual groups by means of subscriptions, with the purpose of allowing these groups to purchase materials, consumables and tuition when required, for the benefit of all members of each group
All of the above funds except Grant balances are unrestricted.

NOTE 2**Grants**

Grants made to Douglas Community Centre during the course of this financial year

Grants

Under 10's Partnership 23/24	Income	Expenditure
GRANT	16,160.00	
Expenditure		7,268.77
	16,160.00	7,268.77

Help for Kids	Income	Expenditure
	4,000.00	
		2,962.80
	4,000.00	2,962.80

Breakfast with Santa	Income	Expenditure
	200.00	
		200.00
	200.00	200.00

Evening Meal Provisions	Income	Expenditure
GRANT	1,850.00	
Expenditure		1,743.48
	1,850.00	1,743.48

Lounge Refurbishment	Income	Expenditure
GRANT	28,879.00	
Expenditure		0.00
	28,879.00	0.00

All grants have been utilised in the purpose for which they were intended.

NOTE 3 Remuneration of Charity Trustees

In keeping with the centre's Constitution, no Trustee or persons connected to a Trustee, was paid any remuneration or expense amounts

NOTE 4 - BANK RECONCILIATION

	£
Balance in accounts at 31/03/23	47742.30
	<u>47742.30</u>
Balance from Statement at 31/03/24	99022.93
Debit Card Payment	-27.70
	<u>98995.23</u>

NOTE 5 - CASH FLOW STATEMENT

£

Opening Balance as at 01/04/23		
Petty Cash	47,742.30	
		47,742.30
Closing Bank Balance as at 31/03/24	99,022.93	
Debit Card Transaction	-27.70	
		98,995.23
Net difference in cash		<u><u>51,252.93</u></u>

Reconciliation of operations to net cash difference

£

	<u>Income</u>		
	Kitchen	1,934.42	
	Centre Funds	4,067.04	
	Centre Funds Clubs	1,160.40	
	Centre Projects/Clubs - Grant	96,485.92	
	Centre Projects/Clubs	10,652.51	
	Coffee Machine	573.15	
		<u><u>114,873.44</u></u>	
Less	<u>Expenditure</u>		
	Kitchen	1,941.77	
	Centre Funds	5,618.78	
	Centre Funds Clubs	1,448.39	
	Centre Projects/Clubs - Grant	47,565.52	
	Centre Projects/Clubs	5,909.86	
	Coffee Machine	1,136.19	
		<u><u>63,620.51</u></u>	
	Net difference in cash		<u><u>51,252.93</u></u>

0.00

Group	April	inc	exp	transfer	May	inc	exp	transfer	June	inc	exp	transfer	July	inc	exp	transfer	Aug	inc	exp	Sept	inc	exp	transfer	Oct	inc	exp	Nov	inc	exp	Dec	inc	exp	transfers	Jan	inc	exp	Feb	inc	exp	Transfers	March	inc	exp	01/04/2024	total trans	total inc	total exp	31/03/2024				
Centre Funds	7952.62				7952.62			131	7821.62			319.37	7502.25				7502.25			7502.25			17	7485.25			378	7107.25			7107.25			200	6907.25			130	7037.25			10	208.99	6838.26	0	£	140.00	1254.36	6838.26			
Snooker	806	1.60			807.60				807.60				807.6	9.2			818.8	2		818.8				818.8				1.6		820.4				820.4			84.04	736.36				10	208.99	736.36	0	£	14.40	84.04	736.36			
Kitchen	2990.94	133.40	115.03		3009.31	76.9	1063.59		2022.62	305.7	145.12		2183.2	24	21.69		2185.51	56.17		2241.68	223.78	21.98		2443.48	171.98	40.39	2575.07	315.34	31.85	2858.56	86.65	78.74		2866.47	97.22	206.27	2757.42	263.94					3021.36	179.34	217.11	2863.59	0	£	1,934.42	1941.77	2983.59	
LMG Events	1092.98				1092.98				1092.98				1092.98				1092.98			1092.98	40	150.89		982.09					539.6	442.49	711	471.5		681.99			681.99	95	50.95				726.04			726.04	0	£	846.00	1212.94	726.04	
Santa's Grotto	533.11				533.11				533.11				533.11				533.11			533.11				533.11									533.11									533.11	0	£	-		0	533.11				
Coffee Machine / Juice	1432.13	65.60	93.83		1403.90	20.8	563.27		861.43	66.8	124.82		803.41	2			805.41	47		852.41	29			881.41	10.1		891.51	64.35	50.31	905.55	60.5	97.52		868.53	43	90.18	821.35	107					928.35	57	116.26	869.09	0	£	573.15	1136.19	869.09	
Arts Garden Friend	51.41				51.41	100	106.41		45.00		45		0				0			0				0									0			200					200	0	£	300.00	151.41	200.00						
LMG Café Income	4008.23	215.00	234.24		3988.99	510.35	475.77		4023.57	875.85	1061.7		3837.72	126.35	13.56		3950.51	770.64		3179.87				3179.87			3179.87	333.97	324.31	3189.53	232	149.72		3271.81	189.6	471.3	2990.11	744.45	463.59				3270.97	699.47	399.59	3570.85	0	£	3,927.04	4364.42	3570.85	
Mens Group	644.55				644.55				644.55				644.55				644.55			644.55				644.55									644.55									644.55	0	£	-		0	644.55				
Womens Group	185.33				185.33				185.33				185.33				185.33			185.33				185.33									185.33									185.33	0	£	-		0	185.33				
Walking Group	258.93				258.93				258.93				258.93				258.93			258.93				258.93									258.93									258.93	0	£	-		0	258.93				
Café Initiative	0				0.00				0.00				0				0			0				0									0										0	£	-		0	0.00				
Under 10's	195.68	43.50	100.00		139.18	37.01			176.19	100.54			276.73	6			282.73	6		288.73	74			382.73	39.85		402.88	47.45		450.03	45.6		495.63	12.5		508.13	85.41					593.54	38.9		632.44	0	£	536.76	100	632.44		
Tai Chi	34.79				34.79				34.79				34.79				34.79			34.79				34.79									34.79									34.79	0	£	-		0	34.79				
Twirlers	855.5	40.00			895.50	12			907.50	91.2	156.5		842.2	13			855.2	34		889.2	27	469		447.2	50		497.2	90.4		587.6	14		607.6			636.6	98				734.6	56		790.6	0	£	560.60	625.5	790.6			
Bowlers	600.47	4.80			605.27				605.27				605.27				605.27			605.27				605.27	13.2		618.47	17		635.47	5.8		641.27			641.27	4.8					646.07	11.4		657.47	0	£	57.00		657.47		
Art	220.17				220.17				220.17				220.17				220.17			220.17				220.17									220.17									220.17	0	£	-		0	220.17				
Bingo	3487.15	219.50			3706.65	22.8	20.98		3708.47	390.8	754.77		3344.5	28.6	420.37		2952.73	80.9		3033.63	395.8			3429.43	50	680	2799.43	460.2	19.59	3240.04	54.6	802.27		2492.37	149	89.77	2551.6	291.4					2843	114.7	76.5	2881.2	0	£	2,258.30	2864.25	2881.20	
50+	739.44	44.00			783.44	14			797.44	99			896.44	36			932.44	50.4		982.84	139.5			1122.34	77.8		1200.14	139	16.97	1322.17	58	150		1230.17	77.57		1307.74	136.3	93.52					1350.52	72		1422.52	0	£	943.57	260.49	1422.52
Drama	275.26	7.20			282.46	2.4			284.86	27.6	150		162.46	118.35			280.81	10.8		291.61	9.6			301.21	2474.74		2775.95	13.2		2789.15	4.6	150		2643.75			2643.75	9.6					2653.35	9.6		2662.95	0	£	2,687.69	300	2662.95	
Mosaic	111				111.00				111.00				111				111			111				111									111									111	0	£	-		0	111.00				
Timex Group	369.54	14.80			384.34	7.6			391.94	26.4			418.34	9.6	85.28		418.34	9.6		342.66	348.3			690.96	15.64		706.6	28		734.6	8.4		743	7		750	19.1				769.1	12		781.1	0	£	496.84	85.28	781.10			
Digital Photography	364.7	626.40			991.10	15.6			1006.70	176.15	300		882.85	25.88			908.73	28		936.73	27.4	150		814.13	27.8		841.93	654		1495.93	11		1506.93	15.6	300	1222.53	666					1888.53	32.4		1920.93	0	£	2,306.23	750	1920.93		
Parent and Toddler	730.1	15.20			745.30	17.4			762.70	49.4			812.1	15.5	50		777.6	27.3		804.9	33			837.9	26.4	250	614.3	52.1	130	538.4		27.5	508.9	13.61		522.51	65.4	50				537.91	35.51		573.42	0	£	350.82	507.5	573.42		
Family Holiday LMG	147.66				147.66				147.66				147.66				147.66			147.66				147.66									147.66									147.66	0	£	-		0	147.66				
NEW - Womens Group	186.3	29.00			215.30	12			227.30	52			279.3	31			310.3	24.1		334.4	48			382.4	43.9		426.3	61.6		487.9	18	30.34		475.56	39		514.56	56.5	386.5				184.56	39.6		224.16	0	£	454.70	416.84	224.16	
Community Regeneration fund	14.12				14.12				14.12				14.12				14.12			14.12				14.12									14.12										14.12	0	£	-		0	14.12			
Douglas Café	4292.37	6726.00	10518.73		499.64	1500	1722.92		276.72		276.72		0.00				-6.8E-13			-6.8E-13				-6.8E-13	4466		4466		4000	466			466		78	388					388	0	£	12,692.00	16596.37	388.00						
Live and Kicking	8023.7	9973.24	2068.00		15928.94				16928.94	10261.3			26190.2		896.39		25293.85	896.39		26190.24				26190.24		1198	24992.24		2078.04	22914.2	2078.04		24992.24			24992.24					24992.24	0	£	23,208.97	6240.43	24992.24						
Live and Kicking Income	150				150.00				150.00				150				150			150				150									150									150	0	£	-		0	150.00				
DP Under 10's Partnership 19/20	862.11				862.11				862.11				862.11				862.11			862.11				862.11									862.11									862.11	0	£	-		0	862.11				
DP Christmas Grant 2020	0				0.00				0.00				0				0			0				0.00									0.00									0.00	0	£	-		0	0.00				
21/22 Dundee Partership Food	223.85				223.85				223.85				223.85				223.85			223.85				223.85									223.85									223.85	0	£	-		0	223.85				
DP Partnership Food	352.56				352.56				352.56				352.56				352.56			352.56				352.56									352.56									352.56	0	£	-		0	352.56				
21/22 Under 10's Partnership	614.35				614.35				614.35				614.35				614.35			614.35				614.35									614.35									614.35	0	£	-		0	614.35				
Summer of Play	2.3				2.30				2.30				2.3				2.3			2.3				2.30									2.30									2.30	0	£	-		0	2.30				