

OSCR

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	04	2023	To	31	03	2024

Reference and administration details

Charity name	The Edinburgh Tool Library
Other names charity is known by	ETL
Registered charity number	SC045162
Charity's principal address	[REDACTED] [REDACTED] [REDACTED]

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1 [REDACTED]	Chair	[REDACTED] leave 31/01/2024	
2 [REDACTED]	Secretary		
3 [REDACTED]	Treasurer	Treasurer from 24/04/2024	
4 [REDACTED]			
5 [REDACTED]			
6 [REDACTED]			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
[REDACTED]	Resigned as Treasurer and Trustee 24/04/2024
[REDACTED]	Resigned as Trustee 12/07/2024

Structure, governance and management		
Type of governing document	The Edinburgh Tool Library (ETL) is a SCIO whose constitution is based upon a model provided by The Edinburgh Voluntary Organisations Council.	
Trustee recruitment and appointment	Trustees are recruited as needed, based upon their own skills and the skills needed by the board. Between 5 and 8 board members are required according to ETLs constitution, with a gender balance where possible. Recruitment is done by open advertisement and through our network of existing trustees, staff, volunteers and members.	
Objectives and activities		
Charitable purposes	<p>The organisation is established for charitable purposes only, and in particular, the objects are:</p> <ul style="list-style-type: none">• to advance citizenship or community development• to advance education <p>The area within which the organisation shall operate (in this constitution referred to as the 'Area of Benefit') shall be Edinburgh and the surrounding areas.</p> <p>The organisation shall promote (but not promote exclusively) its activities and delivery operations to people within the 'Area of Benefit'. These people will be the organisation's beneficiaries.</p>	
Summary of the main activities in relation to these objectives	Activities, achievements and performance have been combined in the below section.	

Achievements and performance

Summary of the main achievements of the charity during the financial period

- 2,202 members (+31% vs PY) at the end of March 2024
- 12,412 unique tool loans (+49% vs PY); £620k cost saving for members and 85 metric tonnes CO₂ saved by sharing instead of buying
- Ran 27 outreach sessions with charities including Upmo, Positive Paths, Harbour Housing Association, Leith Community Growers, Homeschool Kids Workshop, Libertus Independent Living, Pilton Community Health Project's Women Supporting Women group, Feniks, LGBT Health and Wellbeing, Astley Ainsley hospital.
- Observed a behaviour shift as members shared more in Spring 2023 compared to the previous year, reflecting improved engagement and resource access.
- Engaged 334 members in the Circular Communities Scotland Survey and conducted our own membership survey to inform a 5-year strategy.
- Piloted our first satellite library in partnership with SW20 at Colinton, adapting logistics, systems, and offering DIY classes with positive feedback.
- Launched a bike workshop and Cycle Kitchen at Meadowbank Tool Library, focusing on repairs and maintenance for cycles, wheelchairs, and more.
- Installed two solar libraries in Leith and Portobello, providing charging, essential resources, and a little free beach library for visibility and community use.
- Expanded Retrofixers' focus on training volunteers to draught-proof homes, assisting vulnerable individuals referred by local agencies.
- Organised 12 successful Repair Café events at venues across Edinburgh.
- Completed 6 Volunteer Assembly projects, including the building of benches, trestle arches, and mobility hub improvements, fostering future collaborations.
- Ran two Tools for Life programme cohorts, refining recruitment, and enhancing the format to include community-benefit projects.

Changes Related to Key Staff and People

- Welcomed [REDACTED] as treasurer, succeeding [REDACTED] during [REDACTED]
- Secured funding through SLIC for a Tool Libraries Manager role, currently in recruitment, to improve services, train volunteers, and expand operations citywide.
- Expanded staff roles: [REDACTED] took on an extra day for Retrofixers, [REDACTED] transitioned from her social media role, and [REDACTED] [REDACTED] assumed additional outreach responsibilities, enabling strategic focus for [REDACTED].

Financial review

Brief statement of the charity's policy on reserves	The charity operates a 3-month reserves policy.
Details of any deficit	n/a
Donated facilities and services (if any)	<p>ETL has an agreement with Custom Lane to provide the workshop rent free and an office space. This equates to a saving of approximately £900 per month.</p> <p>Our premises at Meadowbank is provided through Places for People on a rent free basis for two years, saving approximately £11k a year.</p>

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	[REDACTED]	[REDACTED]
Full name(s)	[REDACTED]	[REDACTED]
Position (e.g. Chair)	Treasurer	Director
Date	22/12/2024	22/12/2024

APPENDIX 3



		Independent examiner's report on the accounts v2						
Report to the trustees/members of		The Edinburgh Tool Library						
Registered charity number		SC045162						
On the accounts of the charity for the period		Period start date			Period end date			
		Day	Month	Year	Day	Month	Year	
		01	April	2023	to	31	March	2024
Set out on pages								(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner		<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.</p>						
Basis of independent examiner's statement		<p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts 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.</p>						
Independent examiner's statement		<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:					Date:		20/12/2024	
Name:								
Relevant professional qualification(s) or body (if any):		Chartered Institute of Management Accountants						
Address:		<p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p> <p>[REDACTED]</p>						

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

Receipts and payments accounts											
For the period from	Period start date			to	Period end date						
	Day	Month	Year		Day	Month	Year				
	01	04	2023		31	03	2024				

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	9,139	-	-	-	9,139	5,833
Legacies	-	-	-	-	-	-
Grants	31,000	83,538	-	-	114,538	58,035
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	69,386	-	-	-	69,386	52,226
A1 Sub total	109,525	83,538	-	-	193,063	116,095
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	109,525	83,538	-	-	193,063	116,095
A3 Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	82,016	65,319	-	-	147,335	150,527
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
A3 Sub total	82,016	65,319	-	-	147,335	150,527
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	1,495	-	-	-	1,495	2,547
Purchase of investments	-	-	-	-	-	-
A4 Sub total	1,495	-	-	-	1,495	2,547
Total payments	83,512	65,319	-	-	148,830	153,074
Net receipts / (payments)	26,013	18,219	-	-	44,232	(36,980)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	26,013	18,219	-	-	44,232	(36,980)

The Edinburgh Tool Library

SC045162

Section B Statement of balances

The Edinburgh Tool Library

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C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

As stated in Additional notes (2) and Additional notes (3)

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
			Total

C3a Trustee remuneration

[REDACTED] gross salary for the year. Provision under section 67 of the Act and reviewed annually by the trustees each December.

C3b Trustee remuneration - details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

C4b Trustee expenses - details

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Treasurer	Membership fee	35	0

C6 Other information

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Paypal donations from members and supporters	4,239				4,239	4,344
Other donations	4,900				4,900	1,489
					-	-
					-	-
					-	-
Total	9,139	-	-	-	9,139	5,833

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
SCVO: Community Job Scotland				-	954
Foundation Scotland: Nailing It!				-	4,868
The National Lottery: Tools 4 Life				-	9,735
Scottish Council: Accessibility Outreach				-	7,593
EVOC: Coorie in Winter				-	3,000
Leith Chooses 2023: Solar LFL				-	4,100
DWP: Access to Work Aids				-	1,334
Co-op Local Community Fund				-	1,335
Travis Perkins Community Legacy Fund: Places for People				-	24,918
Version 1 Community Trust: Repair Café Funds				-	200
Tudor Trust	31,000	-		31,000	
Porty Community Energy		5,000		5,000	
Scottish Community Alliance		352		352	
Impact Funding Partners		15,310		15,310	
Foundation Scotland (1)		3,905		3,905	
Places for People (1)		1,833		1,833	
Places for People (2)		3,667		3,667	
City of Edinburgh Council (1)		1,788		1,788	
Edinburgh Community Solar		1,750		1,750	
City of Edinburgh Council (2)		7,593		7,593	
Safe Deposits Scotland		2,000		2,000	
Foundation Scotland (2)		2,930		2,930	
Ponton House Trust		2,964		2,964	
Centre for Sustainable Energy		6,462		6,462	
The Scottish Library & Information Council		26,984		26,984	
Dr Guthrie's Association		1,000		1,000	
Total	31,000	83,538		114,538	58,035

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Membership	49,320				49,320	36,699
ETL Makes	718				718	1,084
Classes	2,604				2,604	4,194
Rent					-	1,350
Consultancy	10,583				10,583	4,025
Collaborations	2,498				2,498	2,525
Events	2,664				2,664	2,350
Corporate & Collaborative Income	1,000				1,000	
Total	69,386	-	-	-	69,386	52,226

4 Payments relating directly to charitable activities

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below ETL General Funds	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	9,139				9,139	5,833
Legacies					-	-
Grants	31,000				31,000	26,453
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	69,386				69,386	52,226
Sub total	109,525				109,525	84,512
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total						
Total receipts	109,525				109,525	84,512
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	82,016				82,016	105,506
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	82,016				82,016	105,506
Payments relating to asset and investment movements						
Purchases of fixed assets	1,495				1,495	2,547
Purchase of investments					-	-
Sub total	1,495				1,495	2,547
Total payments	83,512				83,512	108,053
Net receipts / (payments)	26,013				26,013	(23,542)
Transfers to / (from) funds					-	8,892
Surplus / (deficit) for year	26,013				26,013	(14,650)

Nature and purpose of funds

Unrestricted funds go towards the support function of the organisation held by the core staff team and the day-to-day support of our core volunteering programme which is the basis of the running of our tool library services and workshop access.

The Edinburgh Tool Library

Additional analysis (3)

6 Breakdown of restricted funds

Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Restricted fund 5 - enter name of fund below
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Tudor Trust

Scottish
Community
Alliance

Impact Funding
Partners

Foundation
Scotland (1)

Places for
People (1)

Receipts

Donations					
Legacies					
Grants	-				
Receipts from fundraising activities		352		15,310	
Gross trading receipts					
Income from investments other than land and buildings					
Rents from land & buildings					
Gross receipts from other charitable activities					
<i>Sub total</i>	-	352	15,310	3,905	1,833

Receipts from asset & investment sales

Proceeds from sale of fixed assets					
Proceeds from sale of investments					
<i>Sub total</i>	-	-	-	-	-
<i>Total receipts</i>	-	352	15,310	3,905	1,833

Payments

Expenses for fundraising activities					
Gross trading payments					
Investment management costs					
Payments relating directly to charitable activities	14,750	250	15,051	1,786	1,609
Grants and donations					
Governance costs:					
Audit / independent examination					
Preparation of annual accounts					
Legal costs					
<i>Sub total</i>	14,750	250	15,051	1,786	1,609

Payments relating to asset and investment movements

Purchases of fixed assets					
Purchase of investments					
<i>Sub total</i>	-	-	-	-	-
<i>Total payments</i>	14,750	250	15,051	1,786	1,609
<i>Net receipts / (payments)</i>	(14,750)	102	259	2,119	224
<i>Transfers to / (from) funds</i>	-	-	-	-	-
<i>Surplus / (deficit) for year</i>	(14,750)	102	259	2,119	224

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 6 - enter name of fund below	Restricted fund 7 - enter name of fund below	Restricted fund 8 - enter name of fund below	Restricted fund 9 - enter name of fund below	Restricted fund 10 - enter name of fund below
	Places for People (2)	City of Edinburgh Council (1)	Edinburgh Community Solar	City of Edinburgh Council (2)	Safe Deposits Scotland
Receipts					
Donations					
Legacies					
Grants	3,667	1,788	1,750	7,593	2,000
Receipts from fundraising activities					
Gross trading receipts					
Income from investments other than land and buildings					
Rents from land & buildings					
Gross receipts from other charitable activities					
<i>Sub total</i>	3,667	1,788	1,750	7,593	2,000
Receipts from asset & investment sales					
Proceeds from sale of fixed assets					
Proceeds from sale of investments					
<i>Sub total</i>	-	-	-	-	-
<i>Total receipts</i>	3,667	1,788	1,750	7,593	2,000
Payments					
Expenses for fundraising activities					
Gross trading payments					
Investment management costs					
Payments relating directly to charitable activities	3,510	1,599	1,563	3,813	-
Grants and donations					
Governance costs:					
Audit / independent examination					
Preparation of annual accounts					
Legal costs					
<i>Sub total</i>	3,510	1,599	1,563	3,813	-
Payments relating to asset and investment movements					
Purchases of fixed assets					
Purchase of investments					
<i>Sub total</i>	-	-	-	-	-
<i>Total payments</i>	3,510	1,599	1,563	3,813	-
<i>Net receipts / (payments)</i>	157	189	187	3,780	2,000
<i>Transfers to / (from) funds</i>					
<i>Surplus / (deficit) for year</i>	157	189	187	3,780	2,000

Additional analysis (3)

6 Breakdown of restricted funds

Restricted fund 11 - enter name of fund below
 Restricted fund 12 - enter name of fund below
 Restricted fund 13 - enter name of fund below
 Restricted fund 14 - enter name of fund below
 Restricted fund 15 - enter name of fund below

Foundation Scotland (2)

Ponton House Trust

Centre for Sustainable Energy

The Scottish Library & Information Council

Dr Guthrie's Association

Receipts

Donations					
Legacies					
Grants	2,930	2,964	6,462	26,984	1,000
Receipts from fundraising activities					
Gross trading receipts					
Income from investments other than land and buildings					
Rents from land & buildings					
Gross receipts from other charitable activities					
<i>Sub total</i>	2,930	2,964	6,462	26,984	1,000

Receipts from asset & investment sales

Proceeds from sale of fixed assets					
Proceeds from sale of investments					
<i>Sub total</i>	-	-	-	-	-
<i>Total receipts</i>	2,930	2,964	6,462	26,984	1,000

Payments

Expenses for fundraising activities					
Gross trading payments					
Investment management costs					
Payments relating directly to charitable activities	1,769	1,609	-	-	-
Grants and donations					
Governance costs:					
Audit / independent examination					
Preparation of annual accounts					
Legal costs					
<i>Sub total</i>	1,769	1,609	-	-	-

Payments relating to asset and investment movements

Purchases of fixed assets					
Purchase of investments					
<i>Sub total</i>	-	-	-	-	-
<i>Total payments</i>	1,769	1,609	-	-	-
<i>Net receipts / (payments)</i>	1,161	1,355	6,462	26,984	1,000
<i>Transfers to / (from) funds</i>					
<i>Surplus / (deficit) for year</i>	1,161	1,355	6,462	26,984	1,000

Additional analysis (3)

6 Breakdown of restricted funds

	B/F Restricted fund 16 - enter name of fund below	B/F Restricted fund 17 - enter name of fund below	B/F Restricted fund 18 - enter name of fund below	Total restricted funds	Total restricted funds last period
Leith Chooses 2023: Solar LFL		Porty Community Energy	The National Lottery		
Receipts					
Donations				-	
Legacies				-	
Grants	-	5,000		83,538	31,583
Receipts from fundraising activities				-	
Gross trading receipts				-	
Income from investments other than land and buildings				-	
Rents from land & buildings				-	
Gross receipts from other charitable activities				-	
<i>Sub total</i>	-	5,000	-	83,538	31,583
Receipts from asset & investment sales					
Proceeds from sale of fixed assets				-	
Proceeds from sale of investments				-	
<i>Sub total</i>	-	-	-	-	-
<i>Total receipts</i>	-	5,000	-	83,538	31,583
Payments					
Expenses for fundraising activities				-	
Gross trading payments				-	
Investment management costs				-	
Payments relating directly to charitable activities	3,893	4,990	9,127	65,319	45,021
Grants and donations				-	
Governance costs:				-	
Audit / independent examination				-	
Preparation of annual accounts				-	
Legal costs				-	
<i>Sub total</i>	3,893	4,990	9,127	65,319	45,021
Payments relating to asset and investment movements					
Purchases of fixed assets				-	
Purchase of investments				-	
<i>Sub total</i>	-	-	-	-	-
<i>Total payments</i>	3,893	4,990	9,127	65,319	45,021
<i>Net receipts / (payments)</i>	(3,893)	10	(9,127)	18,219	(13,438)
<i>Transfers to / (from) funds</i>				-	(8,892)
<i>Surplus / (deficit) for year</i>	(3,893)	10	(9,127)	18,219	(22,330)

The Edinburgh Tool Library

Additional analysis (3)

6 Breakdown of restricted funds

Nature and purpose of funds

Brought forward

£15,037 was brought forward from Tudor Trust for core funding of workshop management costs at ETL.
On 28/03/2023, £4,100 was received from City of Edinburgh Council for...Leith Chooses 2023: to build two solar powered little free libraries.
On 31/03/2023, £9,735 was received from The National Lottery to fund the Tools For Life programme for 1 year.

Current period

On 30/05/2023, £5,000 was received from Porty Community Energy for our Cosy Homes workshops, a collaboration with PCE to teach about the benefits of insulation and draught proofing.
On 11/07/2023, £352 was received from Scottish Community Alliance to cover the costs of a learning visit to the Selkirk REpairmongery - travel costs and the host fee.
On 10/08/2023, £7,655 (1/2) was received from Impact Funding Partners for Making with Pride - a series of workshops in partnership with LGBT Health and WELLbeing, to make workshop spaces and the skills learned in them, more accessible to the LGBTQ+ community.
On 22/08/2023, £3,905 was received from Foundation Scotland (1) for launching our own Cycle Kitchen and supporting the training of volunteers to run the sessions.
On 04/09/2023, £1,833 was received from Places for People (1) for Tools For Equity, working with Polish and Ukrainian people who are social isolated and in receipt of counselling services from Feniks. Total was for £5,500, so includes the below transaction too.
On 04/09/2023, £3,667 was received from Places for People (2) *see above.
On 18/09/2023, £1,788 was received from City of Edinburgh Council (1) to cover the costs of building a Little Free Beach Library for Portobello Promenade, reducing plastic beach waste and sharing toys and books.
On 29/09/2023, £1,750 was received from Edinburgh Community Solar for workshops in Granton building an outdoor kitchen with a local women's group.
On 05/10/2023, £7,593 was received from City of Edinburgh Council (2) for 3 cohorts of the Building Better Futures programme, working with disabled people, teaching skills and bringing people together to build something collaboratively.
On 14/12/2023, £7,655 (2/2) was received from Impact Funding Partners for *see above.
On 31/01/2024, £2,000 was received from Safe Deposits Scotland for training for Draughtproofing volunteers, including visits to homes of people in fuel poverty to make their homes better insulated.
On 23/02/2024, £2,930 was received from Foundation Scotland (2) for the Essentia Foundation, to run 1 cohort of Tools For Life, our youth training programme.
On 27/02/2024, £2,964 was received from Ponton House Trust for one cohort of our Building Better Futures programme, working with disabled people, teaching skills and bringing people together to build something collaboratively.
On 12/03/2024, £6,462 was received from Centre for Sustainable Energy for running a skills building programme of energy saving surgeries and draught proofing workshops.
On 22/03/2024, £26,984 was received from The Scottish Library & Information Council to support the role of Tool Libraries Manager, developing new systems and training for the library side of ETL.
On 27/03/2024, £1,000 was received from Dr Guthrie's Association towards our Building Better Futures programme.