

Ian B. Wilson Limited



Chartered Accountant

4a High Street, Bonnyrigg EH19 2AA
Telephone: 0131 654 0330 Fax: 0131 654 0335
e-mail : contact@ianbwilson.com

Bank of Scotland.
P O Box 1000,
BX2 1LB

28 August 2025

Dear Sirs,

Drylaw Telford Community Association

I enclose a certified copy of the constitution of the above named charity.

Yours faithfully,

IAN B WILSON C.A.

Scottish Registered Charity number: SC022867

**DRYLAW TELFORD COMMUNITY
ASSOCIATION
(SCOTTISH CHARITABLE INCORPORATED ORGANISATION)**

ACCOUNTS

YEAR ENDED 31 MARCH 2025

IAN B WILSON LIMITED

**DRYLAW TELFORD COMMUNITY ASSOCIATION SCIO
ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2025**

CONTENTS

1	LEGAL AND ADMINISTRATIVE INFORMATION
2 - 11	TRUSTEES' REPORT
12	INDEPENDENT EXAMINER'S REPORT
13	STATEMENT OF FINANCIAL ACTIVITIES
14	BALANCE SHEET
15 – 21	STATEMENT OF ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

**DRYLAW TELFORD COMMUNITY ASSOCIATION SCIO
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2025**

Page 1

REGISTERED CHARITY NUMBER: SC022867

BOARD OF TRUSTEES:

Trustees during the year were as follows:

David Brownlee – Chair & Secretary
Martin Hinds – Treasurer & Vice chair
Vicky Nicholson
Janet Robertson
Penny Donnelly
Lesley Hinds
Larry Fraser

ADVISORY MEMBERS:

Cllr Hal Osler
Cllr Julie Bandel
Cllr Max Mitchell

SENIOR STAFF MEMBER:

Rik Hodgson

PRINCIPAL ADDRESS:

67b Groathill Road North,
Edinburgh
EH4 2SA

ADVISERS:

Bankers:

Bank of Scotland
43 Comely Bank,
Edinburgh
EH4 1AF

Independent examiner:

Ian B Wilson C.A.,
4a High Street,
Bonnyrigg,
EH19 2AA

**DRYLAW TELFORD COMMUNITY ASSOCIATION SCIO
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2025**

Page 2

The Board of Trustees, whose members are also the trustees of the charity, has pleasure in presenting its report and accounts for the year ended 31 March 2025.

Compliance with existing law

The accounts comply with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP) and are in accordance with the Association's constitution.

Constitution

Drylaw Telford Community Association SCIO was incorporated as a SCIO on 30 December 2015 (formerly an unincorporated association called Drylaw Telford Community Association).

The Management of the charity is the responsibility of the Board of Trustees, which is elected under the terms of the constitution. New trustees are elected at the AGM. The Board meets on a monthly basis. Decisions made by the Board of Trustees are minuted and are communicated to the appropriate staff for action. Election of Office Bearers is decided at the first meeting after the Annual General Meeting.

Charity Status

The Association is recognised by HMRC as having charitable status. It is also registered with the Office of the Scottish Charity Regulator (O.S.C.R.). Its charity number is SC022867.

Purpose

The Development Plan includes a new Vision and Mission Statement for the Centre and four broad aims which are in line with the priorities of City of Edinburgh Council. The Development Plan also includes key performance indicators against which the work of the centre will be measured and evaluated over a 3 year period which will be reviewed annually.

Vision

Drylaw Neighbourhood Centre will be the hub of the community where everyone is entitled to feel safe, respected and encouraged to achieve their full potential.

Mission

Drylaw Neighbourhood Centre will provide inclusive services, which meet the needs of all the local people and reflect the diversity of the community.

**DRYLAW TELFORD COMMUNITY ASSOCIATION SCIO
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2025**

Page 3

Aims

We aim to be the heart of the communities of Drylaw and Telford.

We achieve this by running events and activities which the community want and need.

Centre users are:

- Educated and entertained
- Fed and watered
- Kept warm
- Connected to other local people and able to increase their social networks
- Welcomed when they arrive
- Developing skills or learning new ones
- Empowered to have a voice and are listened to
- Able to shape the services/activities we deliver and have a sense of ownership of the Centre
- Feel proud of their Neighbourhood Centre.

Review of our Activities

This is the coordinators thoughts on the year 2024/25. This has been an exciting year for DNC. We have been growing in terms of membership numbers, in terms of activities run, new projects were initiated and we were able to generate a record level of income through room rentals.

Volunteers

I want to start this report off this year by saying a huge thank you to all our volunteers, we could not do what we do without you. Our volunteers bring a wealth of experience, lots of great ideas, enthusiasm, dedication and commitment, and a sense of fun. We have volunteers supporting our activities, who go and shop for us for the sharing shelf, volunteers working in our garden, volunteers cooking food for us, volunteers on the board, and volunteers who help out with one off events like the fun day and Christmas activities. Volunteers make a huge contribution to the life of Drylaw Neighbourhood Centre, with thousands of hours a year are given us every year. Our thanks are enormous.

A big shout out also to the community payback volunteers for their support during these 12 months. They are here most Thursdays regardless of the weather and get stuck into whatever work we can find for them.

New Projects

We were excited to launch two new project this year, Painting with Petals and Drylaw Good Apples.

Painting with Petals

Over this year we have been working with three local schools, Ferryhill Primary School, Oaklands Specialist School and Rowanfield Specialist School. We were successful in funding this project and a massive thanks to our funders. This was an excellent project, we built links with Royal Botanic garden Edinburgh and they came a few times to deliver workshops with the young people, and we also organised trip to the gardens. We were able to employ a community Artist Sarah from Art Buds who delivered 6 sessions throughout the year, three in the autumn and three in the spring. The young people created a whole lot of art and had excellent fun doing so. One of the lovely outcomes of the project was a greater degree of integration between the schools, and in particular between the children from the specialist schools and those from the mainstream.

Here are some thoughts from Oaklands Specialist School on the project:

How have the young people benefited from participating in the project?

Our learners have so many barriers to learning, from access to buildings, to appropriate language levels so it's been lovely to be able to visit Painting with Petals that is in our local community and fully accessible. They've benefited from the sensory experiences of being outside in a garden environment, having opportunities to handle plants, flowers, natural materials and mixing with pupils from the local school. They've benefited from experiencing the changes in the weather throughout the seasons and crucially becoming familiar with the environment as we've been able to visit on a regular basis. This has meant the staff have become very attuned to our learners specific needs.

Drylaw Good Apples

There are two hidden orchards in Drylaw which were in need of some TLC. We managed to get some funding from ECCAN to develop a intergenerational project involving children and adults with a plan to prune the fruit trees, tidy up the space, plant more trees, and celebrate the orchards. We employed sessional staff to run the project. We managed to engage over 50 local people in the project over its lifetime. We hosted a number of celebrations, including a wassail, where we sang to the trees. We were able to extend this project thanks to some underspend in our Awards for All funding and the National Lottery gave us permission to use this underspend on the project. A big thanks to the funders and to our community for supporting this work.

Regular groups

Here are some evaluations of the groups we have run, and some of the highlights of this year.

Little Explorers

What do you like about the LE groups	What do your kids like about the group
Relaxed and calm playgroup where my child can play	Playing with friends, playing with all the toys, doing the arts and crafts, playing with Playdough, playing outside in the garden
Opportunity for my child to socialize with other children, play with different toys, spend the morning out of the house doing something	Play and explore different toys and children
Friendly local group	Can get outside and there are lots of toys to play with
Warm and friendly group, big variety of toys and can get outside to play	Seeing friends regularly, making new friends, and getting outside to play

Tea and Toast

This is our Wednesday drop in social group. We provide transport for people with mobility issues to come to this group. Big thanks to PEP for providing our transport and to the Robertson Trust who give us an annual grant, some of which we use to pay for the transport. Prior to using PEP we were using taxis but actually the minibus works quite well in that our group get to socialize on the bus as well as at the group. The session is usually divided into two halves. The first half being a informal social session, giving people a chance to catch up with each other, drink tea, eat toast or pastries, etc. The second half of the session is dedicated to activities, and throughout the course of the year we have hosted a huge range of these, from specific arts and crafts such as water colour, screen printing, jewelry making, photography, keep fit etc.

Our group participants would say that the social group is a lifeline. Many of our users felt very socially isolated and lonely, which was exacerbated by their mobility issues. One lady described it as a life saver.

Social Drama Group

DRAMA@Drylaw is a friendly inclusive activity set within a very social group. The facilitation focuses on conversations and mutual support. The members play drama games which are focussed on things like concentration, teamwork and, above all, fun. The sessions are designed to be drop in and skills are developed and revisited in a rolling basis so even very new attendees can jump in right away. Attendees have movement, balance and mental health challenges, multiple co-morbidities, and one person attends with their support worker who is also included.

Games Club

We have continued to run our weekly games club. We offer a variety of games to play. Popular games this year have been Scrabble, Darts, table tennis, Chess, Chinese Chequers, Quirkle, Othello. In the summer we are able to be outside in the beautiful garden here to play the games. It has been fun trying to play darts when it is windy. Our skill levels have definitely increased. We provide lunch for participants, often soup and sandwiches.

Sharing Shelf

Over the past year running a sharing shelf, which has included a sharing fridge and freezer. We have been lucky to receive funding from various sources to enable us to buy food as well as get frequent deliveries of food diverted from landfill from Tummies not Trash as well as food from a donation box at Davidson Mains Tesco.

We received money from the Inverleith Community Grants to buy a new fridge and freezer to add to our sharing shelf. This means we can offer chilled and frozen food as well as larder items.

Other funders include: Arnold Clark who funded a year's supply of Fareshare, Tesco and Edinburgh Airport Fund who supported the sharing shelf.

Reminiscent Project

Yoga

We continue to run two yoga sessions a week. This has been supported by WG Edwards, who gave us a grant to support chair yoga for a year. We deliver a chair yoga and a yoga here on Monday afternoon. We have a wonderful tutor Stephanie, and big thanks are due to her too.

DNC garden April 2024-March 2025

Our garden group is very successful, with 2 drop-in sessions per week, all year round. Tuesday and Thursday 10-2.

We have a variety of volunteers that attend the sessions. Our individual volunteers from the community, school children, corporate volunteering, The Conservation Volunteers and the Pay back volunteers (organised by Edinburgh council).

The painting with petals project concluded this year, however we had a very successful collaboration with the three local schools. Once a fortnight we brought together the schools for art, nature and gardening fun.

The pay back volunteers created raised beds by the centre to enable wheelchair users to garden here at DNC. They also have undertaken the recovering of our and do a variety of big tasks around the community centre.

The summer house was built and we now have some extra space for our busy centre.

**DRYLAW TELFORD COMMUNITY ASSOCIATION SCIO
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2025**

Page 7

In January SPEN came along to DNC to undertake some volunteering. They put in an outside water tap close to the edible garden. They also created two accessible paths within our grounds; one to the summer house and one to the edible garden. Four of our raised beds are now wheelchair accessible. They also gave us funds for our picnic benches so that our community can utilise our garden space. They also did work in the car park. They also gave us some funding with which we bought some excellent picnic benches including one which is wheelchair accessible, we created an edible hedge at the front, we installed a pond near the edible garden to encourage biodiversity, we also bought some new trees which we planted in our orchard area which is to the front right of the building.

Meaningful May. We again welcomed pupils from St Thomas Aquins, high school. These are pupils who come to volunteer at DNC during the exam month.

We continue to collaborate with other gardens in North Edinburgh through the North Edinburgh Growers group with regular meetings.

We also received some money from Flo's Funeral which we used to buy garden furniture for the Summerhouse, which is aptly named, Flo's Summerhouse. Flo was someone who was instrumental in bringing about Drylaw Neighbourhood Centre which is why we named our summerhouse after her.

Keep Fit

We run a weekly ladies keep fit class with Beverley. She has been delivering this class for over 10 years and it is as much a social group as it is a keep fit class. when we evaluated this group in We ran an evaluation of this group in Feb 2025 these were some of the comments:

What do you love about the group?	What difference does it make?
Bev (tutor)	It makes me exercise bits that would otherwise move.
The camaraderie, fun, laughing when you mix up your lefts and your rights.	It is very good for my health.
The friendliness of the group	I feel happy at the end of the session.
Keeping fit and having fun	Something to look forward to in the week.
It's a group – meeting up with other people	As mentioned, it keeps me moving and keeps me healthy. Again, very important in aging.
I feel this services all parts of the body. I have been attending for 30 years and rarely miss it. Company is very important when getting older.	It makes a big difference. Adds routine, friendships fun, and something to look forward to.
The company, chat, and the exercise, and of course Beverley is a great teacher.	It gets me out and socializing.
It is very friendly and inclusive.	Gives me something to look forward to.
The company and the extra exercise	More active and more sociable.
After 8 years of retirement and arthritis I am fitter than I was at work.	

**DRYLAW TELFORD COMMUNITY ASSOCIATION SCIO
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2025**

Page 8

Young at Heart

This is a social group for older ladies. It has been running since 1995. We still have members who have been involved since the very start. They enjoy playing bingo, dominoes, and having a bleather with a cup of tea. We provide transport costs for the ladies to come, as many of them have mobility issues and would not get here without this service.

Other groups who use the center:

On Sundays we have two churches who worship here, The Redeemed Church of God and The North Edinburgh Presbyterian Church. Both love using the centre for their worship, because of our proximity to their communities and because of our garden.

We have Dance Masters here on a Wednesday teaching children from 5 – 18 how modern dance.

We have a group of line dancers here weekly so practice their steps.

On a Friday we have ELREC (Edinburgh and Lothian Regional Equality Council here delivering bike related activities, including Doctor Bike sessions, led bike rides, bike maintenance training, etc.

North Edinburgh Arts Community Shed have continued to operate out of our Garage. They are planning to move out in 25/26 and we wish them well with their new bespoke premises at the newly refurbished North Edinburgh Arts.

Tinderbox Orchestra have been running a games workshop here most Saturdays and have designed a game to celebrate the partnership called Escape from Drylaw.

Other organisations which have used the centre this year include Stepping Stones who have run a young parent and toddler group here. The North Edinburgh Presbyterian Church have run a youth club on a Friday night. ELREC have run a healthy eating class, using our kitchen to prepare simple nutritious meals.

Other exciting events this year include our harvest festival when we celebrated the bounty from our garden. We always have a large supply of apples to give away and the two apple trees at the front of the centre are the crown jewels of this harvest as they simply extremely delicious apples. This year's event which we hosted in September 2024 was attended by over 250 people.

We have also started training people to achieve Level 2 Food and Hygiene. At the end of 2024/5 we trained 8 people to this level.

Staff

I would like to say a massive thanks to my staff here. We have been lucky in that we have stayed together over the year, this helps bring stability to the organization, as well as for our

**DRYLAW TELFORD COMMUNITY ASSOCIATION SCIO
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2025**

Page 9

members. I was lucky that when I started working here I inherited a team of brilliant and dedicated staff. Thank you all for all your work.

Funding

Fundraising for DNC is constant work. You will see from this report that this year we were lucky to generate more money than usual through renting our space out to groups and individuals. A big thanks to all our community partners who supported us over the past year. We also were able to bring money in through our fundraising activities.

For all the successful funding bids we make, we make a lot of unsuccessful applications, and this is a reflection of the tough times that many in the third sector are facing. Fundraising at DNC is constant work. We get no annual grant finding from City of Edinburgh Council but can apply to them for particular funding such as for the fridge and freezer that we were able to purchase with support from the local Inverleith Community Grant.

Funders:

We would like to thank our funders for believing in the work we do, for recognizing the value of community centres as places of congregation, community development, community support, and of building community resilience.

National Lottery Community Fund - salaries and activities

National Lottery Awards for All - salaries and activities

Robertson Trust - garden, reminiscent project, transport

Scottish Children's Lottery

Scottish Building Society - salaries for fight against social isolation

Arnold Clark Community Fund - Food

Asda Foundation

D'Oyly Carte Charitable Trust (Painting with Petals)

Longstone Trust (Painting with Petals)

Impact Funders – volunteering

Lidl Toy Bank 2024

Tesco - Groundwork for food

Edinburgh City Council Community Fund (Inverleith) fridge and freezer

Edinburgh Airport Fund - Food

EVOC Community mental health and Wellbeing Fund - Salaries and Activities

**DRYLAW TELFORD COMMUNITY ASSOCIATION SCIO
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2025**

Page 10

WG Edwards - Char Yoga

Edinburgh Solar Cooperative - what did they fund?

One City Trust (Painting with Petals)

Plum Trust - Painting with Petals

ECCAN - Drylaw Good Apples Project

SPEN – garden furniture and work carried out

Mushroom Trust - garden

Flo Fund – Summerhouse

TK Maxx – Community Food Donation

Financial Information

Restricted funds

There was a deficit for the year on restricted funds of £4,962.

Unrestricted funds

Unrestricted funds showed a surplus for the year of £20,928.

In total there has been an increase in funds in the year of £15,966 bringing funds under management to £105,090 (2024 - £89,125).

Reserves policy

The charity has adopted a policy of aiming to hold a level of reserves equivalent to 3 months operating costs.

Trustees' responsibilities

Charity Law requires the Board of Trustees to prepare financial statements each year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements the Board of Trustees is required to:

- Select suitable accounting policies and then apply them consistently
- Make judgments 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 business

The Board of Trustees is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them

**DRYLAW TELFORD COMMUNITY ASSOCIATION SCIO
REPORT OF THE TRUSTEES
YEAR ENDED 31 MARCH 2025**

Page 11

to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risks

The Board of Trustees has reviewed the major risks to which the charity is exposed and has established systems to mitigate those risks.

Signed on behalf of the trustees on : 5th DECEMBER 2025.

David Brownlee

Chairperson

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**REPORT TO THE TRUSTEES OF
DRYLAW TELFORD COMMUNITY ASSOCIATION SCIO
(Registered charity number SC022867)**

**On the accounts of the charity for the period 1 April 2024 to 31 March 2025,
set out on pages 13 to 21.**

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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 examiner's statement

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

Independent examiner's 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:
 - 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 8 of the 2006 Accounts 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.

Signed:

Date:

IAN B WILSON C.A.
4A High Street,
Bonnyrigg
EH19 2AA

DRYLAW TELFORD COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
(incorporating Income & Expenditure Account)
YEAR ENDED 31 MARCH 2025

Page 13

		Unrestricted funds	Restricted funds	Total funds	Total funds
		2025	2025	2025	2024
	Note	£	£	£	£
<u>Income from:</u>					
Donations	2	5,268	99,579	104,847	100,566
Charitable activities	3	-	-	-	11,950
Other trading activities	4	48,589	19,990	68,579	26,100
Total income		53,857	119,569	173,426	138,616
<u>Expenditure on:</u>					
Raising funds	5	-	-	-	1,834
Charitable activities	6	32,929	124,531	157,460	138,268
Total expenditure		32,929	124,531	157,460	140,102
Net income / (expenditure)		20,928	(4,962)	15,966	(1,486)
Transfers between funds	10	(1,529)	1,529	-	-
Net movement in funds		19,399	(3,433)	15,966	(1,486)
<u>Reconciliation of Funds:</u>					
Total funds brought forward		28,142	60,982	89,124	90,611
Total funds carried forward	11	47,541	57,549	105,090	89,125

The Statement of Financial Activities includes all gains and losses in the year and therefore a Statement of Total Recognised Gains and Losses has not been prepared.
All of the above amounts relate to continuing activities.

The Notes on pages 15 to 21 form part of these accounts.

DRYLAW TELFORD COMMUNITY ASSOCIATION
BALANCE SHEET
31 MARCH 2025

Page 14

	Note	2025 £	2024 £
Fixed assets:			
Tangible assets	8	-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets:			
Accounts receivable		120	120
Cash at bank & in hand		110,076	92,850
Total current assets		<u>110,196</u>	<u>92,970</u>
Liabilities:			
Creditors : Amounts falling due within one year	9	<u>5,106</u>	<u>3,845</u>
Net current assets		105,090	89,125
Total net assets	11	<u>105,090</u>	<u>89,125</u>
The funds of the charity:			
Unrestricted funds	11	47,541	28,142
Restricted income funds	11	57,549	60,983
Total charity funds		<u>105,090</u>	<u>89,125</u>

The accounts were approved by the Trustees on
and signed on their behalf by :

2025

Treasurer



DRYLAW TELFORD COMMUNITY ASSOCIATION SCIO
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2025

Page 15

1. **GENERAL INFORMATION**

The charity is a registered charity in Scotland and is incorporated as a SCIO. The address of the principal office is 67b Groathill Road North, Edinburgh EH4 2SA.

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 (FRS102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. **ACCOUNTING POLICIES**

Basis of preparation - The financial statements are prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the charity.

Going concern - There are no material uncertainties concerning the charity's ability to continue.

Disclosure exemptions - The charity satisfies the criteria of being a qualifying entity as defined by FRS 102. As such advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented by the charity.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty - The preparation of financial statements requires management 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.

Fund accounting - The charity has both restricted and unrestricted funds. Further details of each fund are disclosed in note 10.

Income - Grant income intended to finance revenue expenditure is credited to the Statement of Financial Activities in the year to which it relates.

Income generated by the Centre including fundraising, donations, group income and rental income, is included when its receipt is probable.

Revenue expenditure - Where possible, expenditure is classified under the principal categories of charitable activities and governance costs. Charitable activities include all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including support costs and costs relating to the governance of the charity apportionable to charitable expenditure. Governance costs consist of independent examination fees and other costs concerned with governance.

Capital expenditure - Major items of capital expenditure are included in the Balance Sheet at cost price less depreciation. Depreciation is charged at rates calculated to write off the assets over their expected useful lives at the following rates:

Computers	25% p.a.
Other fixed assets	10% p.a.

Items costing less than £2,000 are not capitalized but are treated as expenses within the SOFA.

DRYLAW TELFORD COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2025

Page 16

2 Income from donations

	Unrestricted Fund 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Fundraising income - grants	-	99,579	99,579	96,993
Membership fees	-	-	-	-
Donations	5,153	-	5,153	3,573
Employment allowance	-	-	-	-
Miscellaneous income	115	-	115	-
	<u>5,268</u>	<u>99,579</u>	<u>104,847</u>	<u>100,566</u>

3 Income from charitable activities

Grants for Environmental project	-	-	-	11,950
Holiday activities	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,950</u>

4 Income from other trading activities

Groups income	11,821	19,990	31,811	3,939
Room rental	31,368	-	31,368	13,761
Shed rental	5,400	-	5,400	8,400
	<u>48,589</u>	<u>19,990</u>	<u>68,579</u>	<u>26,100</u>

Total income	<u>53,857</u>	<u>119,569</u>	<u>173,426</u>	<u>138,616</u>
---------------------	---------------	----------------	----------------	----------------

DRYLAW TELFORD COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2025

Page 17

5 Expenditure on raising funds

	Unrestricted Fund 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Fundraising costs	-	-	-	1,834
	-	-	-	1,834

6 Expenditure on charitable activities

Projects	4,408	124,531	128,939	100,866
Payroll charges	1,100	-	1,100	952
Gross salaries	6,905	-	6,905	7,734
North Edinburgh staff costs	4,637	-	4,637	9,846
Redundancy costs	-	-	-	-
Recruitment	-	-	-	230
Staff training	240	-	240	198
Disclosure costs	-	-	-	-
Bank charges	289	-	289	271
Bookkeeping fees	-	-	-	1,820
Insurance	3,917	-	3,917	4,086
Utilities	-	-	-	266
Cleaning, health & safety	140	-	140	703
Building maintenance & security	1,348	-	1,348	1,312
Events	113	-	113	580
Hygiene hire & maintenance	1,246	-	1,246	867
Equipment purchase	-	-	-	-
Equipment replacement & consumables	-	-	-	-
IT, website, software	337	-	337	585
Professional services	3,025	-	3,025	2,152
Subscriptions	474	-	474	522
Telephone	1,512	-	1,512	1,162
Stationery, printing & postage	638	-	638	553
Transport & travel	350	-	350	1,403
Volunteers	10	-	10	75
Provisions	-	-	-	-
Sundries	540	-	540	485
Independent examination fee	1,700	-	1,700	1,600
	32,929	124,531	157,460	138,268
Total expenditure	32,929	124,531	157,460	140,102

DRYLAW TELFORD COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2025

Page 18

7 Staff costs	2025	2024
	£	£
Gross salaries - core staff	72,562	58,474
Gross salaries - sessional staff	-	3,126
Social security costs	5,479	4,026
Pension contributions	1,424	1,041
	<u>79,465</u>	<u>66,667</u>

In Note 6 part of the payroll has been allocated to Activities.

Average number of employees 4 4

The employee numbers are for core staff and do not include sessional workers, who were employed for part of the year.

No employee received remuneration in excess of £60,000 in the year.

None of the trustees have been paid any remuneration or received any other benefits from the charity or a related entity.

No trustee expenses have been incurred.

8 Tangible fixed assets	Computers	Equipment	Rollerblade area	Garage	Total
	£	£	£	£	£
COST					
At beginning of year	3,971	37,344	15,899	5,970	63,184
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At end of year	<u>3,971</u>	<u>37,344</u>	<u>15,899</u>	<u>5,970</u>	<u>63,184</u>
DEPRECIATION					
At beginning of year	3,971	37,344	15,899	5,970	63,184
Charge	-	-	-	-	-
Disposals	-	-	-	-	-
At end of year	<u>3,971</u>	<u>37,344</u>	<u>15,899</u>	<u>5,970</u>	<u>63,184</u>
NET BOOK VALUES					
At end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The property in which the Association operates is owned by the charity.

The original cost was raised by the local community by means of fundraising.

There are no records of the original cost.

The insured value of the property is £1,060,822.

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	1,600	1,500
Sundry creditor	2,187	1,393
Pension contributions	276	260
Taxation and social security	1,043	692
	<u>5,106</u>	<u>3,845</u>

DRYLAW TELFORD COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2025

Page 19

10 Movements on funds

	Balance at 1 April 2024	Income	Expenditure	Transfers	Balance at 31 March 2025
	£	£	£	£	£
<u>Unrestricted funds</u>					
General fund	21,147	42,036	25,961	4,644	41,866
<u>Designated funds</u>					
Seniors project	1,399	-	-	(1,399)	-
Junior Youth clubs	4,368	-	-	(4,368)	-
Adult group	1,228	-	222	(1,006)	-
Community Food	-	7,003	4,085	-	2,918
SPEN for Garden	-	4,818	2,330	-	2,488
Flo fund	-	-	331	600	269
Total unrestricted funds	28,142	53,857	32,929	(1,529)	47,541
<u>Restricted funds</u>					
Granton North Community Garden	-	1,200	-	-	1,200
Holiday activities	857	-	-	(857)	-
Impact Funding	-	7,378	6,161	-	1,217
EVOC 25/26	-	15,701	-	-	15,701
EVOC	15,244	-	14,270	-	974
NLCF	21,599	47,500	51,759	-	17,339
One City Trust	7,500	-	-	(7,500)	-
Awards for all	-	20,000	18,243	-	1,757
Scottish Children's Lottery	735	-	403	-	332
The D'Oyle Carte Charitable Trust	3,500	-	-	(3,500)	-
Walking group	-	891	891	-	-
Longstone Trust - Painting with petals	2,314	-	13,976	13,086	1,424
HSBC - taxi grants	234	-	234	-	-
Robertson Trust	9,000	9,000	6,925	-	11,075
Foundation Scotland	-	4,761	4,761	-	-
W G Edwards Charitable Trust	-	1,130	-	-	1,130
Lidl Xmas Toy Fund	-	230	230	-	-
Asda sharing shelves	-	1,000	1,000	-	-
GreenLight Fund	-	4,262	4,262	-	-
Tesco Sharing Shelves	-	1,116	1,116	-	-
Mushroom Trust	-	5,400	-	-	5,400
Creative community	-	-	300	300	-
Total restricted funds	60,983	119,569	124,531	1,529	57,549
Total funds at end of year	89,125	173,426	157,460	-	105,090

11 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Tangible fixed assets	-	-	-	-
Current Assets	52,647	57,549	110,196	92,970
Current Liabilities	(5,106)	-	(5,106)	(3,845)
	47,541	57,549	105,090	89,125

12 Related party transactions

There have been no related party transactions in the year (2024 - none).

13 Restricted funds

The purpose of restricted funds is as follows:

Granton North Community Garden	Funded by Impact to support work with volunteers in the Community Garden.
Holiday Activity Fund	Funded by City of Edinburgh Council to provide activities over the holidays.
Impact Funding	Funded by Impact to support work with volunteers in the Community Garden
EVOC Community Health & Wellbeing award	to support mental health and address social isolation and loneliness in adults.
National Lottery Community Fund	to fund the appointment of a new centre coordinator, and a bookkeeper and to contribute to activities we host here.
One City Trust	to support the innovative project Painting with Petals which involves linking up our three local schools and involving the young people in planting, nurturing and harvesting flora for the creation of art.
National Lottery Awards for all	50+ Project, transport and activities
Children's Lottery	to fund the purchase of new equipment for the Little Explorers project.
The D'Oyly Carte Charitable Trust	to support the innovative project Painting with Petals which involves linking up our three local schools and involving the young people in planting, nurturing and harvesting flora for the creation of art.
R2	Active Travel enabled walking group
Longstone Trust	to support the innovative project Painting with Petals which involves linking up our three local schools and involving the young people in planting, nurturing and harvesting flora for the creation of art.
HSBC	to contribute to enabling people with limited mobility to access our Christmas events by paying for taxis to and from the centre.

DRYLAW TELFORD COMMUNITY ASSOCIATION SCIO
NOTES TO THE ACCOUNTS continued.
YEAR ENDED 31 MARCH 2025

Page 21

Robertson Trust	to fund the development of new activities at the centre, such as a reminiscence project and a tool library and asset-based activities, and to support other ongoing activities, such as our sharing shelf, open days and transport costs.
Foundation Scotland	Scottish Building Society supporting
W G Edwards Charitable Trust	Chair Yoga
Lidl Xmas Toy Fund	Toys for families struggling at Christmas
Asda sharing shelves	Contributions to our Sharing Shelf
ECCAN Greenlight Fund	Drylaw Good Apples Project
Tesco sharing shelves	Contributions to our Sharing Shelf
Mushroom Trust	Supporting work in the garden
Creative Community	Creative Christmas Workshop