

Coldstream Community Larder SC052421

Year to 31 May 2025

Receipts & Payments Account	Notes	2025			2024		2024
		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	15 months Total
		£	£	£	£	£	£
Income							
Donations		3,066	495	3,561	5,507	2,340	7,847
Fundraising activities	1	1,362	0	1,362	1,705	0	1,705
Charitable activities	2	2,215	0	2,215	1,183	0	1,183
Grants	3	0	22,945	22,945	0	14,738	14,738
Gift Aid		1,085	0	1,085	948	0	948
Receipts		7,728	23,440	31,168	9,343	17,078	26,421
Expenditure							
Fundraising activities	4	70	0	70	81	0	81
Charitable activities	5	6,837	24,030	30,866	6,635	16,084	22,749
Inspection of accounts		250	0	250	30	0	0
Total payments		7,157	24,030	31,186	6,746	16,084	22,830
Net Receipts/(Payments)		571	-590	-18	2,597	994	3,591
Transfer between funds		0	0	0	0	0	0
Transfer of Funds prior to charity registration		0	0	0	2,629	600	3,229
Surplus/(Deficit) for the year		571	-590	-18	5,226	1,594	6,820

Statement of Balances as at 31st May 2025

Balances at start of the period		5,226	1,594	6,820	0	0	0
Surplus/(deficit) for Year	7	571	-590	-18	5,226	1,594	6,820
Balances at end of the period	8	5,797	1,004	6,802	5,226	1,594	6,820

Financial Statements approved by the charity and signed on its behalf by

Signed *Ali B Cell*

Dated *8th Sept 2025*

Coldstream Community Larder SC052421

Year to 31 May 2025

Notes to the Accounts

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	2025	Funds	Funds	2024 (15 mths)
	£	£	£	£	£	£
1 Receipts from fundraising activities						
School raffle	0	0	0	151	0	151
Coffee Mornings	1,146	0	1,146	887	0	887
Warm Hubs - Plough	0	0	0	490	0	490
SBC discounts shared	216	0	216	0	0	0
Doorstep sale	0	0	0	143	0	143
Collecting tins	0	0	0	34	0	34
	<u>1,362</u>	<u>0</u>	<u>1,362</u>	<u>1,705</u>	<u>0</u>	<u>1,705</u>
2 Receipts from Charitable Activities						
Room Hire	<u>2,215</u>	<u>0</u>	<u>2,215</u>	<u>1,183</u>	<u>0</u>	<u>1,183</u>
3 Grants Received						
DTAS via Coldstream						
Community Trust	0	0	0	0	4,172	4,172
Co-op	0	1,849	1,849	0	2,866	2,866
Berwickshire Housing Assoc.	0	500	500	0	2,200	2,200
J Sainsbury	0	500	500	0	500	500
LIDL	0	230	230	0	500	500
SBCAN	0	250	250	0	0	0
SOSE	0	8,016	8,016	0	0	0
CARES	0	11,600	11,600	0	0	0
Yorkshire Building Society	0	0	0	0	1,500	1,500
Hudson Hirsell	0	0	0	0	3,000	3,000
	<u>0</u>	<u>22,945</u>	<u>22,945</u>	<u>0</u>	<u>14,738</u>	<u>14,738</u>
4 Expenses from fundraising activities						
Gaming license	0	0	0	20	0	20
Room hire	70	0	70	0	0	0
Raffle prizes	0	0	0	61	0	61
	<u>70</u>	<u>0</u>	<u>70</u>	<u>81</u>	<u>0</u>	<u>81</u>

Coldstream Community Larder SC052421

Year to 31 May 2025

<u>Notes to the Accounts</u>	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	2025	Funds	Funds	2024
	£	£	£	£	£	£
5 Expenses from charitable activities						
Food purchases including						
Christmas hampers	0	2,967	2,967	60	6,941	7,001
Fareshare subscription	0	1,037	1,037	0	0	0
Fridges & Freezers	210	0	210	0	3,660	3,660
Electricity	2,861	0	2,861	2,113	1,000	3,113
Larder Equipment	0	0	0	757	641	1,398
Laptop & printer	180	0	180	0	260	260
Storage boxes and racking	0	0	0	0	887	887
Landlord costs - water						
& service charges	350	0	350	25	300	325
Insurance	297	0	297	265	262	527
Legal fees	0	0	0	0	558	558
Waste collection	318	0	318	206	0	206
General Maintenance & Keys	70	0	70	906	479	1,384
Garden costs	98	410	508	1,436	400	1,836
Green initiatives	638	0	638	242	0	242
Solar PV and energy works	805	19,616	20,421	0	0	0
Training	97	0	97	0	457	457
Publicity	90	0	90	0	240	240
Consumables	336	0	336	286	0	286
Wifi & mobile phone	407	0	407	202	0	202
Sundries including stationery fees & mileage	80	0	80	137	0	137
	6,837	24,030	30,866	6,635	16,084	22,719

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Year to 31 May 2025

6 Trustee remuneration and related party transactions

The trustees did not receive any remuneration during the year.

7 Total Funds Carried Forward

The balance of funds carried forward is as follows:-

		2025	2024
		£	£
Bank of Scotland	Restricted	1,004	1,594
	Unrestricted	5,797	5,226
		<u>6,802</u>	<u>6,820</u>
Restricted Funds	Co-operative Fund	1,004	1,295
	Yorkshire Building Society	0	299
	Total Restricted Funds	<u>1,004</u>	<u>1,594</u>

9 Fixed Assets

The annexe is not owned by the larder but held on a 20 year lease from Scottish Borders Council with 19 years left to run. As all the assets have been fully funded by grant they hold no monetary value on the Balance Sheet

Independent Examiner's Report on the Accounts

Report to the trustees of Coldstream Community Larder
Registered charity number SC052421
On the accounts of the charity for the year to 31st May 2025
Set out on Pages 11 - 14

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) 2005 Act 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.

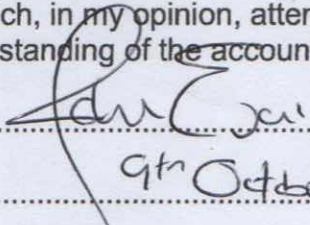
Basis of independent examiner's statement

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 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 9 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: 9th October 2025

Relevant professional qualification(s) or body:

ACIE (Associate of Charity Independent Examiner)