

**Charity Number SC037216**

**Company Number SC289985**

**DR BELL'S FAMILY CENTRE**

Report of the Directors and  
Financial Statements  
For the Year Ended 31st March 2025

**DR. BELL'S FAMILY CENTRE**  
**Report and Financial Statements**  
**For the year ended 31 March 2025**

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## **DR BELL'S FAMILY CENTRE**

### **Reference & Administrative Information**

The Directors of the charitable company (the charity) are its Trustees for the purposes of Charity Law and throughout this report are collectively referred to as the Trustees.

The Trustees who served during the year are as follows:

#### *Trustees & Officers*

##### *Trustees at the year-end:*

Andy Greig	Chairperson
Alison Smith	
Malcolm Chisholm	
Marzena D'Arcy	Resigned 26 November 2024
William Bremner	Resigned 7 July 2025
Philippa Armitage Walls	Appointed 30 Jan 2024; Resigned 7 July 2025
Stuart Pratt	Appointed 26 Feb 2025
Zoe Tautz-Davis	Appointed 11 Aug 2025

<i>Chief Executive:</i>	Danielle Moore
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<i>Address &amp; Registered office:</i>	15 Junction Place Edinburgh EH6 SJA
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<i>Company Registration Number:</i>	SC289985
<i>Scottish Charity Reference:</i>	SC037216

<i>Bankers:</i>	CAF Bank 25 Kings Hill Avenue Kings Hill West Mailing Kent ME19 4JQ
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<i>Independent Examiner:</i>	Mathew Gillies LLB (Hons) ACPA FCIE Cowan and Partners Limited 60 Constitution Street, Edinburgh, EH6 6RR
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## **DR BELL'S FAMILY CENTRE**

### **Annual Report of the Trustees for the Year Ended 31 March 2025**

The Trustees present their Report, together with the accounts for the year ended 31st March 2025. The Board have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and 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).

### **Structure & Governance**

Dr Bell's Family Centre is a company limited by guarantee, as defined by the Companies Act 2006. It was incorporated in September 2005 and became registered as a charity in February 2006.

### **Objectives and Activities**

The objectives of Dr Bell's Family Centre are to:

- Promote the benefit of the inhabitants of Leith and its environs - without distinction of sex, sexuality, political, religious, or other opinions - by associating with the local statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities, or assist in the provision of facilities, in the interest of social welfare for recreation and other leisure-time occupation so that their condition of life may be improved.
- Advance the education and personal development of individuals through training and participation in activities to support the work of Dr Bell's Family Centre.

Dr Bell's Family Centre is where families with young children (under 5 years) facing multiple disadvantages and complex situations and circumstances can access a wide variety of support groups, social opportunities, drop-in services, and individual support services in a central and accessible place.

We work in partnership with other local organisations and in consultation with families to design and deliver services that make a real difference to those who find it the most difficult to access services or get the support they need. We deliver groups aimed at increasing parents' employability chances, reducing anxiety and stress, better management of parenting challenges, giving social opportunities, improving health and wellbeing, and increasing family cohesion.

A key component to reducing barriers for parents with young children attending social and therapeutic groups and activity is our provision of childcare in the same building. Many parents in Leith do not have the support network available to them where they can find childcare that allows them to take part in activity that will improve their and their child's life outcomes. By providing flexible childcare by motivated, experienced and qualified staff we can reach families who can most benefit.

## Chief Executive's Report

### Dr Bell's Family Centre – Annual Accounts 2024–2025

I am pleased to present this report alongside the annual accounts for the financial year 2024–2025. This year has been one of resilience, growth, and renewed commitment to our core mission: supporting families in Leith to thrive.

#### Our Impact

Over the past year, Dr Bell's Family Centre has continued to provide a lifeline to hundreds of families navigating complex and often challenging circumstances. From early years support to parental wellbeing and community connection, we've remained a safe and trusted space.

- **Over 600 families** engaged with our services throughout the year
- **More than 1,000 healthy meals** provided through our community lunch programme
- **Increased support through our Holiday Programmes**, with support from funders we have been able to offer additional opportunities including an Easter Programme, Halloween parties and breakfast support during our Summer programme
- **25 parents** received one-to-one support, including help with housing, benefits and emotional wellbeing through our family support and counselling service
- **Expansion of our Dads' Work**, engaging fathers within our service through targeted stay and play sessions and informal meetups

#### Key Developments

2024–2025 marked significant progress in strengthening our organisational capacity and developing new ways to meet local need:

- We successfully embedded our **Family Support Officer role**, a key position developed in response to feedback from families. This role has become instrumental in addressing urgent needs around housing, financial insecurity and mental health.
- We launched **new partnerships** with local health visitors, midwives and partnering agencies to ensure wraparound support for families during the perinatal and early years period.
- Our **crèche, early years, and community development programmes** remained at the heart of our work, providing nurturing, trauma-informed care while fostering strong connections and resilience within the local community.

#### Financial Overview

Thanks to the generosity of our funders, donors, and supporters, we have maintained a stable financial position this year. We remain grateful for ongoing multi-year funding commitments as well as the valuable contributions from trusts, foundations, and community giving.

While we continue to operate in a difficult funding landscape, we have exercised careful financial stewardship to ensure sustainability. The coming year will focus on diversifying income, strengthening earned income streams and exploring new collaborative funding opportunities.

## Looking Ahead

As we move into 2025–2026, our priorities remain clear:

- Deepening our impact through targeted family support
- Strengthening the voices of parents and carers in shaping services
- Investing in staff development and wellbeing
- Advocating for policies and funding that reflect the real needs of families in our community

We know the challenges our families face are not going away but neither is our commitment to standing alongside them. Dr Bell's continues to be a space of warmth, care, and possibility because of the dedication of our staff, volunteers, board and partners.

Thank you to everyone who has walked with us this year. Together, we are building stronger families and a more compassionate community.

## Financial Review and Reserves Policy

There were net incoming resources in the year of £6,988 (2024: incoming resources of £3,500), comprising an increase of £6,988 in unrestricted funds. Details of incoming resources and resources expended are shown in the Statement of Financial Activities (SOFA) on page 8 and the accompanying notes.

Income for the year was higher than the previous year. Total Income was £365,733 (2024: £322,887). Grants of £345,756 in total were received for the year (2024: £295,712) and these are detailed in note 4 on page 16. Expenditure for the year was higher than the previous year. Total expenditure in the year was £358,745 (2024: £319,387). Further breakdown of resources expended in the year is given in note 5 on page 17.

Funds of £23,496 are carried forward to 2025/26, as detailed in note 11 on page 20. This is made up of:

- Nil restricted funds and the remainder;
- £23,496 are unrestricted funds and of these £10,000 has been designated by The Trustees as follows:
  - £10,000 provided for an orderly wind up of the charity if it was required to cease operations for any reason.

This leaves a balance of £13,496 in the general unrestricted fund. The policy is to build these unrestricted reserves up to a level equivalent to at least 3 months' annual unrestricted expenditure for the Centre.

The Trustees and the Chief Executive have also increased their efforts to identify opportunities to collaborate with other organisations in the private and third sector to ensure vulnerable families in Leith receive the support they need.

## **Recruitment and Appointment of Trustees**

At each Annual General Meeting directors retire and if they so choose, make themselves available for re-election by the members of the company. Between AGMs directors can be appointed by the board on acceptance by the majority of members. On appointment a director is required to sign a declaration confirming they are familiar with what is expected of a Trustee and Director have read and understood OSCR guidance on the role of a charity trustee. Directors are required to register for and complete NSPCC - Charity trustees: your duties to safeguard and protect e-learning.

## **SMALL COMPANY PROVISIONS**

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

## **By Order of the Board**

Signed: *Andy Greig*

Name: Andy Greig

Director

Date: 18 December 2025

## **DR BELL'S FAMILY CENTRE**

### **Report of the Independent Examiner**

#### **To the Directors of Dr Bell's Family Centre**

**I report on the accounts of Dr Bell's Family Centre for the year ended 31 March 2025, which are set out on pages 8 to 19.**

#### **Respective Responsibilities of Directors (Trustees) and Examiner**

The directors, as trustees of the charity, 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. They 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 the Statement of Standards for Reporting Accountants and 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 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:
  - 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 the accounting requirements of Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: *Accounting and Reporting by Charities*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.



Date: 18 December 2025

Signed:

Mathew Gillies LLB (Hons) ACPA FCIE  
Full member of the Association of Charity Independent Examiners  
Cowan and Partners Limited  
60 Constitution Street,  
Edinburgh,  
EH6 6RR



## **DR BELL'S FAMILY CENTRE**

### **Statement of Financial Activities** **(Including Income & Expenditure Account)** **for the year ended 31st March 2025**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Incoming and endowments from:					
Charitable activities:	4	110,799	254,133	364,932	322,819
Investment income:					
Bank interest		801	-	801	68
Total income		111,600	254,133	365,733	322,887
Expenditure on:					
Charitable activities	5	104,612	254,133	358,745	319,387
Total expenditure		104,612	254,133	358,745	319,387
Net income/(expenditure)		6,988	-	6,988	3,500
Transfers between funds		-	-	-	-
Net movement of funds		6,988	-	6,988	3,500
Reconciliation of funds					
Fund Balance Brought Forward		16,508	-	16,508	13,008
Fund Balance Carried Forward	11	23,496	-	23,496	16,508

The Statement of Financial Activities includes all gains and losses recognised in the year, and all incoming resources and resources expended derive from continuing operations.

The notes on pages 11 to 19 form part of these financial statements

**DR BELL'S FAMILY CENTRE**

Balance Sheet  
As at 31st March 2025

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible Assets	8	17,375	19,469
<b>Current Assets:</b>			
Debtors	9	3,271	2,484
Cash at bank and in hand		110,065	88,098
		<hr/> 130,711	<hr/> 110,051
<b>Creditors:</b>			
Amounts falling due within one year	10	(107,215)	(93,543)
<b>Total Net Assets</b>		<hr/> <hr/> 23,496	<hr/> <hr/> 16,508
<b>The Funds of the Charity</b>			
Unrestricted Funds		13,496	6,508
Designated Fund		10,000	10,000
Restricted Funds		0	0
<b>Total Charity Funds</b>	12	<hr/> <hr/> 23,496	<hr/> <hr/> 16,508

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394

and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Trustees on

A handwritten signature in cursive script that reads "Andy Greig".

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Andy Greig

Chairperson of Board of Trustees

The notes on pages 11 to 19 form part of these financial statements.

**Company Registration Number SC289985**

## **DR BELL'S FAMILY CENTRE**

### **Notes to the Financial Statements** **for the year ended 31st March 2025**

#### **1. Accounting Policies**

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **a) *Basis of Accounting***

The financial statements have been prepared in accordance with 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 1 January 2019) - (Charities SORP (FRS 102), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The charity has taken advantage of the exemption available to small charities of the obligation to present a statement of cash flows in the financial statements.

##### **b) *Fund Accounting***

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **c) *Income Recognition***

All incoming resources are recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received for specific projects, and received in advance of the commencement of the project, is deferred. If the project were not to proceed as planned the charity would not be entitled to retain the funds. This deferred income is recognised when the expenses are incurred.

Where a grant is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

Income from other trading activities includes all other sundry income. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income includes interest on funds held on deposit and is included when receivable and the amount can be measured reliably by the charity, normally upon notification of the interest paid or payable by the Bank.

## **DR BELL'S FAMILY CENTRE**

### **Notes to the Financial Statements** **for the year ended 31st March 2025**

#### ***d) Resources Expended***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Staff costs are allocated on the basis of time spent on each activity by employees and other overheads according to estimated usage. Expenditure is classified under the following activity headings, where applicable:

- Cost of raising funds comprises the costs of the general fundraising activities of the charity, and their associated support costs.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, including the costs of delivering various project objectives, and their associated support costs.
- Other expenditure comprises costs not falling into any other heading.

The charity is not registered for VAT and therefore all expenditure is recorded inclusive of VAT.

#### ***e) Allocation of Support Costs***

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, payroll, general administration, and governance costs and are incurred directly in support of expenditure on the objects of the charity. The bases on which support costs have been allocated are on a direct basis or as a proportion of floor space.

#### ***f) Operating Leases***

The total cost of assets held under operating leases is charged to the profit and loss account as they fall due.

#### ***g) Fixed Assets***

Kitchen and computer equipment are capitalised and depreciated over 5 years.

#### ***h) Debtors***

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

#### ***i) Cash at Bank and in Hand***

Cash at bank and cash in hand includes cash and all amounts held within bank current and deposit accounts.

#### ***j) Creditors and Provisions***

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any discounts due.

## **DR BELL'S FAMILY CENTRE**

### **Notes to the Financial Statements** **for the year ended 31st March 2025**

*k) Financial Instruments*

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

*l) Pensions*

The charity operates a defined contribution scheme and complies with auto-enrolment regulations. The amount charged to the Statement of Financial Activities represents the contributions payable to the scheme in respect of the accounting year.

*m) Taxation*

The charity meets the definition of a charitable company for UK corporation tax purposes and is therefore considered exempt.

*n) Foreign Currencies – there are no foreign transactions*

*o) Going Concern*

The trustees have reviewed the current financial position and recent performance of the charity and considered a future period of 12 months from the date of accounts approval. The trustees believe that it is appropriate to prepare accounts on a going concern basis.

## **2. Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

## **3. Net Incoming Resources for Period**

This is stated after charging:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent Examiner's remuneration	1,380	1,314

## **DR BELL'S FAMILY CENTRE**

### Notes to the Financial Statements for the year ended 31st March 2025

#### **4. Income from Charitable Activities**

<b>Grants receivable</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Scottish Government Investing in Communities		111,798	111,798	126,129
Edinburgh Community Mental Health and Wellbeing EVOC		10,488	10,488	10,634
Leith Community Fund		5,269	5,269	5,386
Leith Benevolent		3,000	3,000	-
Bank of Scotland Foundation		32,000	32,000	36,800
National Lottery Community Fund		36,361	36,361	33,180
Robertson Trust	28,000	-	28,000	16,333
Baillie Gifford	25,000	-	25,000	10,000
Volant Charitable Trust	-	6,250	6,250	13,749
People's Postcode Lottery Outdoor Activities	-	-	-	-
One City Trust	-	1,118	1,118	4,792
Corra Foundation	-	-	-	4,460
SCVO	-	-	-	3,132
Mary Hendrie Trust	-	-	-	5,000
Albert Hunt Trust	-	-	-	4,000
University of Edinburgh Mindfulness Dip	-	-	-	800
Vegware	-	1,200	1,200	1,200
Jardine Charitable Trust	1,500	-	1,500	-
Hugh Fraser Charitable Trust	3,000	-	3,000	-
Soutar Charitable Trust	3,000	-	3,000	3,000
Garfield Trust	20,000	-	20,000	-
Ponton House Trust	-	2,105	2,105	-
Pump House	-	-	-	3,000
Brownlie Charitable Trust	2,500	-	2,500	-
Church of Scotland	2,500	-	2,500	375
Edinburgh City Council	-	40,106	40,106	-
Enliven/Scottish Building Society Edinburgh Mindfulness Dip	-	3,438	3,438	1,146
Other Grants < £2,000	6,123	1,000	7,123	12,596
<b>Total Grants Receivable</b>	<b>91,623</b>	<b>254,133</b>	<b>345,756</b>	<b>295,712</b>

## **BELL'S FAMILY CENTRE**

### **Notes to the Financial Statements** **for the year ended 31st March 2025**

#### **Income from Other Charitable Activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Miscellaneous Sales	-	58
Creche Fees	4,785	5,856
Student Placement Income	400	-
Room rental	1,665	3,808
Messy Play Income	809	634
Baby Massage Income	929	1,359
Signalong Training	-	341
	<b>8,588</b>	<b>12,056</b>

#### **Donations**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Fundraising Events	-	570
Individual and Company Donations	10,588	14,481
	<b>10,588</b>	<b>15,051</b>

#### **Total Income from Charitable Activities**

**364,932**                      **332,819**

No 'in kind' donations were received during the year and included in donations above.

#### **5.Charitable Expenditure**

	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>
Staff costs (Note 7)	179,674	165,454
Direct Deliverable Costs	34,543	16,618
Fundraising Costs	5,825	3,359
Support costs (Note 6)	132,861	127,783
Governance costs (Note 6)	5,842	6,173
	<b>358,745</b>	<b>319,387</b>



## **DR BELL'S FAMILY CENTRE**

### **Notes to the Financial Statements** **for the year ended 31st March 2025**

#### **6. Analysis of Governance and Support Costs**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function

	<b>Support Costs £</b>	<b>Governance Costs £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Staff costs (Note 7)	66,050	-	66,050	61,268
Property costs	35,226	-	35,226	41,312
Other admin costs	31,585	-	31,585	25,203
Legal & professional	-	4,462	4,462	4,859
Independent Examiner fees	-	1,380	1,380	1,314
	<b>132,861</b>	<b>5,842</b>	<b>138,703</b>	<b>133,956</b>

All costs are allocated to activities based on floor space of Family Centre used/activity, with the exception of staff costs which are allocated on the basis of time spent.

#### **7. Analysis of Staff Costs, and Trustee and Key Management Remuneration and Expenses**

	<b>2025</b>	<b>2024</b>
Average number of employees during the year (FTE):		
Direct charitable work	8.0	6.5
Support	2.0	2.8
	<b>10.0</b>	<b>9.3</b>

  

	<b>2025 £</b>	<b>2024 £</b>
Aggregate remuneration and associated costs of the charity:		
Wages & salaries	220,135	202,938
Social security costs	13,532	12,185
Pension costs	8,056	6,915
Agency staff	-	-
Other staff costs and expenses (inc. training & recruitment)	4,001	4,684
	<b>245,724</b>	<b>226,722</b>

There were no employees in both the current and previous year to receive emoluments in excess of £60,000.

The total amount of employee emoluments received by key management personnel of the charity is £48,983 (2024: £46,866). The charity considers its key management personnel comprise the Chief Executive.

No directors received reimbursement of travel expenses (2024: £nil). No trustees received remuneration in the year or previous financial year.

## **DR BELL'S FAMILY CENTRE**

### **Notes to the Financial Statements** **for the year ended 31st March 2025**

#### **8. Tangible Fixed Assets**

	<b>Fixtures &amp; Fittings £</b>	<b>Office Equipment £</b>	<b>Total £</b>	<b>2024 £</b>
Cost at 01/04/24	22,795	11,501	34,296	17,679
Additions in year	320	4,303	4,623	16,617
Disposals in year	-	-	-	-
Cost at 31/03/25	<u>23,115</u>	<u>15,804</u>	<u>38,919</u>	<u>34,296</u>
Aggregate Depreciation 01/04/24	8,356	6,471	14,827	10,772
Depreciation charge for year	4,393	2,324	6,717	4,055
On Disposals	-	-	-	-
Aggregate Depreciation at 31/03/25	<u>12,749</u>	<u>8,795</u>	<u>21,544</u>	<u>14,827</u>
Net Book Value at 31/03/25	<u>10,366</u>	<u>7,009</u>	<u>17,375</u>	<u>19,469</u>
Net Asset Value at 31/03/24	<u>14,439</u>	<u>5,030</u>	<u>19,469</u>	<u>6,907</u>

#### **9. Debtors**

	<b>2025 £</b>	<b>2024 £</b>
Trade debtors	-	150
Prepayments & accrued income	3,271	2,334
	<u>3,271</u>	<u>2,484</u>

#### **10. Creditors: Amounts Falling Due Within One Year**

	<b>2025 £</b>	<b>2024 £</b>
Trade creditors	16,540	6,551
Taxation and social security	4,226	3,517
Accruals	1,798	2,509
Deferred income	83,301	78,786
Other creditors	1,350	2,180
	<u>107,215</u>	<u>93,543</u>

## **DR BELL'S FAMILY CENTRE**

### **Notes to the Financial Statements** **for the year ended 31st March 2025**

#### **11. Movements in Funds**

	<b>Balance at</b>	<b>Movement in Resources</b>		<b>Balance at</b>
	<b>01/04/2024</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>31/03/2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted Funds</b>				
Charitable activities	0	254,133	(254,133)	0
	0	254,133	(254,133)	0
<b>Unrestricted Funds</b>				
Designated Fund	10,000	0	0	10,000
General Funds	6,508	111,600	(104,612)	13,496
	13,008	111,600	(104,612)	23,496
<b>Total Funds</b>	<b>16,508</b>	<b>365,733</b>	<b>(358,745)</b>	<b>23,496</b>

#### **Purposes of Restricted Funds**

£111,798 from Scottish Government Investing in Communities/Healthier Futures for Staff costs for Family Learning and Support, Therapeutic Services, Food & Nutrition Resources, Early Education and Childcare and Volunteer and Student Placements.

£40,106 from Edinburgh Council for Family Support role

£36,361 from the National Community Lottery for staff training, resources and capital works

£32,000 from the Bank of Scotland Reach for Early Years Manager role

£10,488 from Edinburgh Community Mental Health & Wellbeing EVOC for Perinatal work

£6,250 from Volant Trust for wellbeing work

£5,269 from Leith Decides for holiday programmes

£3,438 from Scottish Building Society for Mindfulness Dip

£3,000 from Leith Benevolent for sessional costs

£2,105 from Ponton House Trust for Play Together (previously PEEP)

£1,200 from Vegware for community lunch

£1,118 from One City Trust for Nurture & Natter

£1,000 from Arnold Clark for Little Explorers

## **DR BELL'S FAMILY CENTRE**

### **Notes to the Financial Statements** **for the year ended 31st March 2025**

#### **Purposes of Designated funds**

The charity maintains a policy of retaining £10,000 in designated reserves. This amount is considered a reasonable amount to be required for an orderly wind up of the charity if it was required to cease operations for any reason.

#### **12. Analysis of Net Assets Between Funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Fixed Assets	17,375		17,375
Debtors	3,271	-	3,271
Bank	66,430	43,635	110,065
Current Liabilities	(63,580)	(43,635)	(107,215)
	<u>23,496</u>	<u>-</u>	<u>23,496</u>

#### **13. Operating leases**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows.

	<b>2025 £</b>	<b>2024 £</b>
Operating Lease payments due within 1 year		
Equipment lease	2,949	2,949
Building Rental lease	<u>15,459</u>	<u>5,760</u>
	<u>18,408</u>	<u>8,709</u>
Operating lease payments due in 1 to 5 year		
Equipment Leasing	11,796	8,846
Building Rental Lease	<u>61,836</u>	<u>-</u>
	<u>73,632</u>	<u>8,846</u>

#### **14. Related Party Transactions**

There are no related party transactions in the year ended 31 March 2025 (2024:nil).