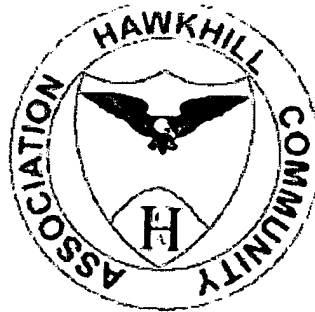


**Hawkhill Community Association
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024**



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Hawkhill Community Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Hawkhill Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Hawkhill Community Association
Charity registration number SC006797
Company registration number SC690171
Principal office and registered office 132 Hilcrest Drive
 Alloa
 Clackmannanshire
 FK10 1SB

The trustees

William Brown
Ann Kelly
Kellyann Taylor
Danielle Graham
Andrew Ward

Independent examiner Arm in Arm Accounting Limited
 Herkimer House
 Mill Road Industrial Estate
 Linlithgow
 EH49 7SF

Hawkhill Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

Governing document

The charity is a Limited Company (SC690171) established in 2021 and governed by its Articles of Association which was last updated in 2021.

Appointment of trustees

The Management Committee, who are the trustees, are elected from the voting membership of the association at the Annual General Meeting (A.G.M) The constitution allows for a minimum of five and a maximum of nine members of the committee. At its first meeting after the AGM in each year, the committee will elect Office Bearers and appoint an Executive Committee to which it may delegate any or all of its powers. The Executive Committee consists of the charity's Office Bearers usually, Chairperson, Vice Chair, Secretary and Treasurer plus one ordinary member of the committee.

Organisational structure

The trustees meet regularly to review the various projects undertaken together with planning of future strategies of the charity and to monitor progress both financial and in terms of successful delivery of its activities. The day to day administration of the charity is delegated to the Manager and who provides detailed information to the Trustees.

Induction and training of trustees

New trustees are recruited and trained in accordance with the charity's governing document.

Objectives and activities

The charitable objectives as laid out in the constitution are;

- to promote the benefit of the community in Hawkhill by the advancement of education, the protection of health and the relief of poverty, sickness and distress, in particular, but not exclusively, the users of Hawkhill Community Centre
- to Promote the benefit of the inhabitants of Hawkhill and surrounding neighbourhood by associating the Local Authorities, Voluntary Organisations and inhabitants in a common effort to advance education, and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving life of the said inhabitants.

To meet these objects, the charity actively engages with the community of Hawkhill and manages the activities for adults and young people such as the youth group, sporting memories, projects, social events and provision of space for partners organisations to provide services and support to local people.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Hawkhill Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

The centre is thriving with new groups and attendees, hall lets and group activities.

Youth Project

Is now on 5 evenings after school to provide spaces for Clacks Family Wellbeing Partnership support parents into work or training who would have been restricted by lack of childcare. New Older Group supporting young people to access activities and in the area. Support with issues affecting young people, Mental Health, Transport poverty, good food, outdoor activities and to employability partners. We also have a Geeks project which is a dungeons and dragons and Pokémon group.

MUGA

Multi use games area. Funding secured to build a MUGA as detailed in the Business plan. Completed September 2023.

Café

Now being operated in partnership with The Whins resource centre. Adults with learning disabilities cook and serve food to the public using produce from our garden.

Sporting Memories

Continues to be a successful and safe space for men with dementia to meet and socialise. We also provide space for Carers.

Changing Colours

Grief support project celebrated its first anniversary with ongoing support from the Centre and Co -Op funeral services. Community Shop
Over 300 members and now a well-established service in the Community

Lets and Hall Hire

Continue to be busy with new organisations renting space and of the public using the hall for parties and events.

Partnerships

New partnerships have been formed with Scottish Lands and Estates, Clackmannan College Rural Skills Course, the Conservation Volunteers and Forth Environment Link to provide employability opportunities and outdoor activities for people experiencing barriers to employment.

Financial review

The total income for the year was £475,915 with the main income coming from grants and donations. The expenditure was £529,186 covering the running costs of the charity and the activities outlined in the charities governing document.

The 2023 statement of financial activities includes predominantly an adjustment for the sale of fixed assets which resulted in additional reserves of £25,837, which is being shown as a total adjustment for the funds brought forward in the 2023 comparatives. This balance was shown in the closing balance sheet reserves 2023.

There was an overall deficit for the year of £53,271. The charity closed with £70,855 in the bank.

Hawkhill Community Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

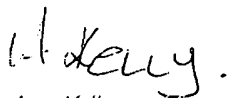
Reserves policy

At the end of the year the charity had £93,014 of unrestricted reserves excluding designated fixed assets. The trustees recognise that due to the nature of the current funding arrangements, it is difficult to accumulate reserves as funding is restricted to a particular project. The trustees are considering new funding streams so that funds for 3 months running costs can be held to cover the organisation when further funding is being sought.

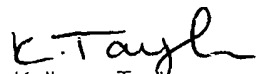
Plans for future periods

The Business plan continues to be delivered with plans for the outdoor space being developed. Funding for the plans is provided by the Scottish Governments investing in communities Fund.

The trustees' annual report and the strategic report were approved on 11th December 2024 and signed on behalf of the board of trustees by:



Ann Kelly
Trustee



Kellyann Taylor
Trustee

Hawkhill Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hawkhill Community Association

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Hawkhill Community Association ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Hawkhill Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hawkhill Community Association *(continued)*

Year ended 31 March 2024

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Arm in Arm Accounting

Arm in Arm Accounting Limited
Independent Examiner

Herkimer House
Mill Road Industrial Estate
Linlithgow
EH49 7SF

Hawkhill Community Association

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024	2023		
	Unrestricted	Restricted	Total funds		
	funds	funds	Total funds		
Note	£	£	£		
Income and endowments					
Donations and legacies	5	–	400,785	400,785	209,321
Charitable activities	6	65,218	–	65,218	58,060
Other trading activities	7	9,912	–	9,912	7,199
Total income		<u>75,130</u>	<u>400,785</u>	<u>475,915</u>	<u>274,580</u>
Expenditure					
Expenditure on charitable activities	8	111,003	418,183	529,186	349,925
Total expenditure		<u>111,003</u>	<u>418,183</u>	<u>529,186</u>	<u>349,925</u>
		—————	—————	—————	—————
Net expenditure and net movement in funds		<u>(35,873)</u>	<u>(17,398)</u>	<u>(53,271)</u>	<u>(75,345)</u>
Reconciliation of funds					
Total funds brought forward		504,454	22,782	527,236	602,581
Total funds carried forward		<u>468,581</u>	<u>5,384</u>	<u>473,965</u>	<u>527,236</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 17 form part of these financial statements.

Hawkhill Community Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	13	394,113	411,521
Current assets			
Stocks	14	12,828	11,460
Debtors	15	692	–
Cash at bank and in hand		<u>70,855</u>	<u>120,446</u>
		84,375	131,906
Creditors: amounts falling due within one year	16	<u>4,523</u>	<u>16,191</u>
Net current assets		<u>79,852</u>	<u>115,715</u>
Total assets less current liabilities		<u>473,965</u>	<u>527,236</u>
Funds of the charity			
Restricted funds		5,384	22,782
Unrestricted funds		<u>468,581</u>	<u>504,454</u>
Total charity funds	17	<u>473,965</u>	<u>527,236</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

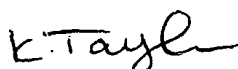
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 11th December 2024, and are signed on behalf of the board by:



Ann Kelly
Trustee



Kellyann Taylor
Trustee

The notes on pages 9 to 17 form part of these financial statements.

Hawkhill Community Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 132 Hilcrest Drive, Alloa, Clackmannanshire, FK10 1SB.

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 (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

In preparing the accounts, the trustees were not required to make any judgements that would have a material effect on the numbers reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Hawkhill Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Hawkhill Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	4% straight line
Fixtures and fittings	-	10% straight line
Motor vehicles	-	20% straight line
Equipment	-	10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Hawkhill Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee and therefore has no share capital.

Hawkhill Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
Donations				
Clackmannanshire Council	–	–	33,264	33,264
Big Lottery	36,716	36,716	32,509	32,509
Investing in Communities Fund	113,346	113,346	101,298	101,298
Clacks Works	8,139	8,139	8,100	8,100
Robertson Trust	23,100	23,100	24,150	24,150
JJH Hausing Trust	–	–	10,000	10,000
Charities Trust	850	850	–	–
Wrap Around Care	117,084	117,084	–	–
Creative Lives	300	300	–	–
Place Based Fund	101,250	101,250	–	–
	<u>400,785</u>	<u>400,785</u>	<u>209,321</u>	<u>209,321</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Hall Lets and Activities	14,664	14,664	21,163	21,163
Community Shop	44,849	44,849	27,732	27,732
Cafe	4,978	4,978	7,213	7,213
Centre	686	686	1,786	1,786
Community Lottery	41	41	166	166
	<u>65,218</u>	<u>65,218</u>	<u>58,060</u>	<u>58,060</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Justgiving	–	–	360	360
Older People Forum	–	–	348	348
Refunds	28	28	1,200	1,200
Gain on Sale of Asset	–	–	3,581	3,581
Other Income	9,884	9,884	1,710	1,710
	<u>9,912</u>	<u>9,912</u>	<u>7,199</u>	<u>7,199</u>

Hawkhill Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Salaries	–	207,556	207,556
Office Costs	409	–	409
Water Rates	1,569	1,570	3,139
Insurance	932	932	1,864
Heat and Light	2,716	2,716	5,432
Gas	1,675	1,676	3,351
Licenses and Advertising	839	839	1,678
Building Maintenance & Cleaning	10,431	8,534	18,965
Repairs	2,950	2,800	5,750
Professional Fees	6,596	4,644	11,240
Telephone	1,407	1,398	2,805
Computer Software	1,006	1,347	2,353
Depreciation	35,954	–	35,954
Governance	–	–	–
Café Equipment	871	597	1,468
Youth Group	–	14,838	14,838
Governance	–	–	–
Activities Expenditure	8,854	4,103	12,957
Catering Expenditure	5,281	3,778	9,059
Paypoint	7,459	3,197	10,657
General Expenses	7,769	2,590	10,359
Bad Debt Expense	–	–	–
Bank Charges	442	–	442
MUGA Costs	–	126,971	126,971
Shop Expense	13,843	28,097	41,939
	<u>111,003</u>	<u>418,183</u>	<u>529,186</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Salaries	90,103	138,271	228,374
Office Costs	1,906	–	1,906
Water Rates	2,744	–	2,744
Insurance	1,660	–	1,660
Heat and Light	4,895	–	4,895
Gas	3,149	–	3,149
Licenses and Advertising	782	83	865
Building Maintenance & Cleaning	9,229	–	9,229
Repairs	1,053	–	1,053
Professional Fees	5,858	–	5,858
Telephone	2,135	–	2,135
Computer Software	2,935	–	2,935
Depreciation	30,144	–	30,144
Governance	1,500	–	1,500
Café Equipment	3,663	–	3,663
Youth Group	–	24,597	24,597

Hawkhill Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

Governance	319	520	839
Activities Expenditure	3,355	350	3,705
Catering Expenditure	1,530	–	1,530
Paypoint	12,556	–	12,556
General Expenses	4,488	1,345	5,833
Bad Debt Expense	755	–	755
Bank Charges	–	–	–
MUGA Costs	–	–	–
Shop Expense	–	–	–
	<u>184,759</u>	<u>165,166</u>	<u>349,925</u>

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>35,953</u>	<u>30,144</u>

10. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,500</u>	<u>–</u>

11. Staff costs

The average head count of employees during the year was 10 (2023: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>10</u>	<u>–</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Hawkhill Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Trustee remuneration and expenses

- (a) No remuneration was paid to the trustees during the year (2023:Nil)
- (b) No expenses were reimbursed to the trustees during the year (2023: Nil)
- (c)The charities insurance policy includes trustee indemnity insurance cover for all its trustees.
- (d) There were no related parties to disclose in the year.
- (e) There were no other payments to trustees or connected persons except shown in this note.

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2023	678,945	11,820	10,500	18,052	719,317
Additions	–	–	18,545	–	18,545
At 31 March 2024	<u>678,945</u>	<u>11,820</u>	<u>29,045</u>	<u>18,052</u>	<u>737,862</u>
Depreciation					
At 1 April 2023	291,139	7,632	–	9,025	307,796
Charge for the year	27,157	1,182	5,809	1,805	35,953
At 31 March 2024	<u>318,296</u>	<u>8,814</u>	<u>5,809</u>	<u>10,830</u>	<u>343,749</u>
Carrying amount					
At 31 March 2024	<u>360,649</u>	<u>3,006</u>	<u>23,236</u>	<u>7,222</u>	<u>394,113</u>
At 31 March 2023	<u>387,806</u>	<u>4,188</u>	<u>10,500</u>	<u>9,027</u>	<u>411,521</u>

14. Stocks

	2024 £	2023 £
Raw materials and consumables	<u>12,828</u>	<u>11,460</u>

15. Debtors

	2024 £	2023 £
Trade debtors	<u>692</u>	<u>–</u>

Hawkhill Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,512	–
Social security and other taxes	1,511	12,522
Governance Costs	1,500	3,000
Transform Communities	–	669
	<u>4,523</u>	<u>16,191</u>

17. Analysis of charitable funds

	As at 01/04/23	Incoming Resources	Outgoing Resources	As at 31/03/24
<u>Unrestricted funds</u>				
General funds	92933	75,130	75,049	93,014
<u>Designated Funds</u>				
Fixed Assets	411521		35954	375,567
				-
<u>Restricted funds</u>				
The Big Lottery	1,911	36,716	33,243	5,384
Community Shop	8,970		8,970	-
Robertston Trust	1,901	23,100	25,001	-
JJ Hausing	10000		9999.91	0
Investing in Communities		113,346	113,346	-
Clacks Works		8,139	8,139	0
Charities Trust		850	850	-
Wrap Around Care		117,084	117,084	0
Creative Lives		300	300	0
Place Based Fund		101,250	101,250	0
	<u>22,782</u>	<u>400,785</u>	<u>418,183</u>	<u>-</u>
				<u>5,384</u>
Total Funds	527,236	475,915	529,186	- 473,965
