

Johnstonebridge Centre And Community Development Trust Limited
(Company limited by guarantee)

Company Information

Directors	David Johnstone William Lockhart Julia Barnard John Graham Russ Watson George Muirhead
Company number	SC429028
Scottish charity number	SC043738
Registered office	Johnstonebridge Centre Kirkbank Road Johnstonebridge Lockerbie Dumfriesshire DG11 1ES
Independent Examiners	Carson & Trotter Chartered Accountants 123 Irish Street Dumfries DG1 2PE
Bankers	Santander 132 High Street Dumfries DG1 2BG

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Johnstonebridge Centre and Community Development Trust Limited
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Directors' report
for the year ended 31st July 2019

The trustees who are also directors of the charity for the purposes of the Companies Act 2006 present their report and the unaudited financial statements for the year ended 31st July 2019. The trustees 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.

Reference and Administrative Details

The following directors served throughout the year, unless otherwise stated:

David Johnstone
Ruth Jackson Resigned 28th February 2019
William Lockhart
Julia Barnard
John Graham
Russ Watson Appointed 17th May 2019
Lesley Farrell Resigned 13th June 2019
George Muirhead

Registered Office

Johnstonebridge Centre, Kirkbank Road, Johnstonebridge, Lockerbie, Dumfriesshire, Scotland, DG11 1ES

Company Number

SC429028

Charity Number

SC043738

Accountants

Carson & Trotter Chartered Accountants, 123 Irish Street, Dumfries, DG1 2PE

Bankers

Santander, 132 High Street, Dumfries, DG1 2BG

Structure, governance and management

Johnstonebridge Centre And Community Development Trust Limited is a charitable company limited by guarantee and not having a share capital and was incorporated on 25th July 2012. It is governed by a memorandum and articles of association. Johnstonebridge Centre And Community Development Trust Limited is governed by a Board of Directors who are appointed in terms of the Memorandum and Articles of Association.

Recruitment, appointment and training

Where new directors are appointed they are given a formal induction to the work of the charity and provided with the information they need to fulfil their roles, which includes information about the role of the directors and charity law. New directors are nominated by the existing directors and appointed where they have the necessary skills to increase its experience in achieving the charity's goals.

Johnstonebridge Centre and Community Development Trust Limited
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Directors' report
for the year ended 31st July 2019

Objectives and activities

The principal activities of the company in the year under review were charitable, in line with the company's objects, which read: To benefit the community of Johnstone Parish by managing community land and associated assets for the benefit of the Community and the public in general, providing, or assisting in providing, recreational facilities, and/or organising recreational activities with the object of improving the conditions of life within the Community, advancing community development including urban or rural regeneration within the community, advancing the education of the Community about its environment, culture, heritage and/or history, advancing environmental protection or improvement including preservation, sustainable development and conservation of the natural environment, the maintenance, improvement or provision of environmental amenities for the Community, and/or the preservation of buildings or sites of architectural, historic or other importance to the Community.

Achievements and performance, and plans for future periods

The trust has looked to build upon the work of the previous year in aiming to achieve further consolidation of the hall as an asset to the community and also to enable it to become more widely used as a hub for that community. As part of the process involved in doing this we have looked at the facilities that we have on offer and identified a couple of areas of weakness, namely in the lack of parking and also the lack of suitable storage for equipment that has been used to carry out activities within the hall. With that in mind a plan has been developed to provide overspill parking and storage with successful applications made to the Minnygap windfarm fund, and the construction and completion of these projects will be undertaken throughout the winter of 2019/20.

Financial review

The accounts show a net surplus for the year of £52,924 compared with a deficit in the previous year of £7,842. Funds carried forward amount to £1,182,797 of which £109,600 is restricted and unrestricted funds amount to £1,073,197, made up of £15,822 of general funds and £1,057,375 of designated funds, at the year end. The directors have set a reserves policy and determined that it would be appropriate to designate £15,000 to hold as a reserve to cover approximately 6 months of normal running costs.

Risk management

The directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and financing of the charity and are satisfied that systems are in place to mitigate these risks.

Small company exemptions

This report is prepared in accordance with the special provisions of Section 415A of the Companies Act 2006 relating to small companies.

Statement of trustees' responsibilities

The trustees (who are also directors of Johnstonebridge Centre And Community Development Trust Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and the incoming resources and application of resources, including the income or expenditure of the charitable company for that year. In preparing these the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

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Directors' report
for the year ended 31st July 2019

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board on 30th May 2020 and signed on its behalf by

David Johnstone
Director

Johnstonebridge Centre And Community Development Trust Limited
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Independent Examiner's Report to the Directors and Members of
Johnstonebridge Centre And Community Development Trust Limited

I report on the accounts of the charity for the year ended 31st July 2019 which are set out on pages 5 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of the charity for the purposes of the Companies Act, 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 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 the independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 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 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

- a. 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 Regulations
- have not been met, or
- b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Roderick S. Williamson B.A. C.A.

Mr Roderick S Williamson B.A., C.A.
Carson & Trotter
Chartered Accountants
123 Irish Street
Dumfries
DG1 2PE

Date: 3rd June 2020

Johnstonebridge Centre And Community Development Trust Limited
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Statement of financial activities (incorporating income and expenditure account)
for the year ended 31st July 2019

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Income and endowments from:					
Donations and legacies	2	-	-	-	1,936
Charitable activities	3	-	111,162	111,162	35,000
Other trading activities	4	9,192	-	9,192	11,061
Investments	5	104	-	104	75
Other	6	3,927	-	3,927	445
Total income and endowments		<u>13,223</u>	<u>111,162</u>	<u>124,385</u>	<u>48,517</u>
Expenditure on:					
Raising funds	7	1,022	-	1,022	3,297
Charitable activities	8	32,666	37,773	70,439	53,062
Total expenditure		<u>33,688</u>	<u>37,773</u>	<u>71,461</u>	<u>56,359</u>
Net income/expenditure	9	(20,465)	73,389	52,924	(7,842)
Transfers between funds					
Gross transfers between funds		<u>17,383</u>	<u>(17,383)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(3,082)	56,006	52,924	(7,842)
Reconciliation of funds					
Total funds brought forward		1,076,279	53,594	1,129,873	1,137,715
Total funds carried forward		<u>1,073,197</u>	<u>109,600</u>	<u>1,182,797</u>	<u>1,129,873</u>

All income and expenditure derive from continuing activities.

The notes on pages 8 to 16 form an integral part of these financial statements.

Johnstonebridge Centre And Community Development Trust Limited
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Company Registration Number SC429028

Balance sheet
as at 31st July 2019

	Notes	2019		2018	
		£	£	£	£
Fixed assets					
Tangible assets	12		1,033,942		1,044,319
Current assets					
Debtors	13	49,606		3,499	
Cash at bank and in hand		103,362		87,222	
		<u>152,968</u>		<u>90,721</u>	
Creditors: amounts falling due within one year	14	<u>(4,113)</u>		<u>(5,167)</u>	
Net current assets			<u>148,855</u>		<u>85,554</u>
Net assets			<u>1,182,797</u>		<u>1,129,873</u>
Charity funds					
Unrestricted					
General			15,822		8,526
Designated			1,057,375		1,067,753
			<u>1,073,197</u>		<u>1,076,279</u>
Restricted			<u>109,600</u>		<u>53,594</u>
Total charity funds	17		<u>1,182,797</u>		<u>1,129,873</u>

The directors' statements required by Section 475 are shown on the following page which forms part of this Balance Sheet.

The notes on pages 8 to 16 form an integral part of these financial statements.

Johnstonebridge Centre And Community Development Trust Limited
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Balance sheet (continued)

Directors' statements required by Section 475
for the year ended 31st July 2019

For the year ending 31st July 2019 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- (a) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with Section 476;
- (b) the directors acknowledge their responsibilities for complying with the requirements of the act with respect to accounting records and the preparation of accounts.

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

The financial statements were approved and authorised for issue by the Board on 30th May 2020 and signed on its behalf by

David Johnstone
Director

SC429028

The notes on pages 8 to 16 form an integral part of these financial statements.

Johnstonebridge Centre And Community Development Trust Limited
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Notes to the financial statements
for the year ended 31st July 2019

1. Accounting policies

1.1. Basis of preparation

Johnstonebridge Centre And Community Development Trust Limited is a private charitable company limited by guarantee registered in Scotland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information in the directors' report.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2016.

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 presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

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.

1.2. Fund accounting

General funds are unrestricted funds which 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.

Designated funds are funds which are set aside by the trustees out of unrestricted general funds for specific 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.

Johnstonebridge Centre And Community Development Trust Limited
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Notes to the financial statements
for the year ended 31st July 2019

1.3. Income recognition

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives grants in respect of the construction of the community centre and the surrounding area. Income from the council and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Investment income is bank interest received. Other income is amounts received from the installation of solar panels and are recorded when they can be reliably measured and the charity is entitled to the income.

1.4. Expenditure recognition

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. It is categorised under the following headings:

Costs of raising funds - this includes expenditure on any fund raising events which the charity holds and the hiring out of the community centre, as well as the community shop takings and the lunch club.

Expenditure on charitable activities includes the general administration and running costs of the centre including wages, heat and light, licenses and insurance costs.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

1.5. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Land	-	Land is not depreciated
Buildings	-	2% straight line
Play Area	-	25% reducing balance
Fixtures, fittings and equipment	-	25% straight line

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

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Notes to the financial statements
for the year ended 31st July 2019

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	£	£	£	£
Donations	-	-	-	1,936
	-	-	-	1,936
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Income from donations and legacies was £0 (2018 - £1,936).

3. Income from charitable activities

	Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	£	£	£	£
Grants received				
Foundation Scotland Grant	-	20,500	20,500	-
Scottish Government	-	8,012	8,012	-
Big Lottery Fund	-	81,670	81,670	35,000
Johnstonebridge Community Council	-	980	980	-
Total income from charitable activities	<u> </u>	<u>111,162</u>	<u>111,162</u>	<u>35,000</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Income from charitable activities was £111,162 (2018 - £35,000) of which all funds were restricted. In the previous year, £35,000 was unrestricted.

4. Other trading activities

	Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	£	£	£	£
Event takings	1,901	-	1,901	5,416
Shop takings	263	-	263	231
Hall hire	6,048	-	6,048	4,554
Post office rental income	980	-	980	860
	<u>9,192</u>	<u> </u>	<u>9,192</u>	<u>11,061</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Income from other trading activities was £9,192 (2018 - £11,061) all of which was attributable to unrestricted funds.

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Notes to the financial statements
for the year ended 31st July 2019

5. Investment income

	Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	£	£	£	£
Bank interest received	104	-	104	75
	104	-	104	75
	104	-	104	75

Income from investment was £104 (2018 - £75) all of which is attributable to unrestricted funds.

6. Other income

	Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	£	£	£	£
Solar panel income	3,927	-	3,927	445
	3,927	-	3,927	445
	3,927	-	3,927	445

Other income was £3,927 (2018 - £445) all of which is attributable to unrestricted funds.

7. Raising funds

	Unrestricted Funds	Restricted Funds	2019 Total Funds	2018 Total Funds
	£	£	£	£
Advertising	-	-	-	189
Event and shop expenses	1,022	-	1,022	3,108
	1,022	-	1,022	3,297
	1,022	-	1,022	3,297

Expenditure on raising funds was £1,022 (2018 - £3,297) all of the above costs were attributable to unrestricted funds.

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Notes to the financial statements
for the year ended 31st July 2019

8. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	2019 Total Funds £	2018 Total Funds £
Rates	87	204	291	280
Insurance	1,019	2,379	3,398	3,819
Light and heat	1,712	3,994	5,706	2,691
Repairs and maintenance	508	1,297	1,805	1,132
Telephone and internet	287	669	956	885
Computer costs	206	482	688	707
Hire of equipment	20	45	65	50
Legal and professional fees	-	8,012	8,012	-
Companies house fee	-	-	-	26
Consultancy fees	-	5,000	5,000	1,752
Independent examiner's fee	711	1,659	2,370	1,480
Accountancy fees	100	232	332	341
Bank charges	27	63	90	98
Late filing fees	-	-	-	150
Administration	164	381	545	267
Mileage and sundry	112	262	374	524
Centre manager wages	-	12,332	12,332	10,739
Staff pension costs	-	53	53	-
Cleaning expenses	97	227	324	357
Subscriptions and licenses	206	482	688	530
Depreciation	27,410	-	27,410	27,234
	32,666	37,773	70,439	53,062

Breakdown of costs of charitable activities

	Activities undertaken directly £	Support Costs £	Governance Costs £	Total £
The management and running of the community centre	34,692	28,045	7,702	70,439
	34,692	28,045	7,702	70,439

The charity only has one charitable activity which is the management and running of the community centre and the surrounding area, all direct, support and governance costs are therefore allocated to this activity.

£62,427 (2018 - £53,062) of the above costs were attributable to unrestricted funds and £8,147 (2018 - £0) of the above costs were attributable to restricted funds.

Johnstonebridge Centre And Community Development Trust Limited
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Notes to the financial statements
for the year ended 31st July 2019

9. Income/ expenditure for the year		2019	2018
		£	£
	Income/expenditure for the year is stated after charging:		
	Depreciation and other amounts written off tangible assets	27,410	27,234
	Independent examiner's fees	2,370	1,480
		<u>27,410</u>	<u>28,714</u>

10. Employees

Number of employees		2019	2018
	The average monthly numbers of employees during the year were:	Number	Number
		<u>1</u>	<u>1</u>
Employment costs		2019	2018
		£	£
	Wages and salaries	12,332	10,919
	Other pension costs	53	-
		<u>12,385</u>	<u>10,919</u>

None of the directors received remuneration as an employee of the charity. None of the directors received reimbursement of expenses during the year (2018 - £0).

No employees received total employee benefits of more than £60,000.

The key management personnel of the charitable company consisted of the centre manager who received total employee benefits of £12,332 (2018 - £10,739) during the year.

11. Pension costs

The company operates a defined contribution pension scheme in respect of the directors. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £53 (2018 - £-).

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Notes to the financial statements
for the year ended 31st July 2019

12. Tangible fixed assets	Buildings and Land £	Play Area £	Fixtures, fittings and equipment £	Total £
Cost				
At 1st August 2018	1,093,544	12,559	26,702	1,132,805
Additions	16,670	-	362	17,032
At 31st July 2019	<u>1,110,214</u>	<u>12,559</u>	<u>27,064</u>	<u>1,149,837</u>
Depreciation				
At 1st August 2018	59,814	9,579	19,093	88,486
Charge for the year	20,431	745	6,233	27,409
At 31st July 2019	<u>80,245</u>	<u>10,324</u>	<u>25,326</u>	<u>115,895</u>
Net book values				
At 31st July 2019	<u>1,029,969</u>	<u>2,235</u>	<u>1,738</u>	<u>1,033,942</u>
At 31st July 2018	<u>1,033,730</u>	<u>2,980</u>	<u>7,609</u>	<u>1,044,319</u>

13. Debtors: all receivable within one year	2019 £	2018 £
Other debtors	47,386	460
Prepayments and accrued income	2,220	3,039
	<u>49,606</u>	<u>3,499</u>

14. Creditors: amounts falling due within one year	2019 £	2018 £
Other taxes and social security costs	30	223
Other creditors	4,083	4,944
	<u>4,113</u>	<u>5,167</u>

15. Related party transactions

There were no related party transactions during the year (2018 - nil).

16. Controlling interest

The company is under the control of the members.

Johnstonebridge Centre And Community Development Trust Limited
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Notes to the financial statements
for the year ended 31st July 2019

17. Statement of funds

	Balance at 1st August 2018 £	Income £	Expenditure £	Transfers £	Balance at 31st July 2019 £
Restricted funds:					
Restricted Funds	53,594	111,162	(37,773)	(17,383)	109,600
Total restricted funds	<u>53,594</u>	<u>111,162</u>	<u>(37,773)</u>	<u>(17,383)</u>	<u>109,600</u>
Unrestricted funds:					
Unrestricted general funds	8,526	13,223	(6,278)	351	15,822
Designated funds	1,067,753	-	(27,410)	17,032	1,057,375
Total unrestricted funds	<u>1,076,279</u>	<u>13,223</u>	<u>(33,688)</u>	<u>17,383</u>	<u>1,073,197</u>
Total funds	<u>1,129,873</u>	<u>124,385</u>	<u>(71,461)</u>	<u>-</u>	<u>1,182,797</u>

The unrestricted general funds represent the free funds of the charity which are not designated for particular purposes.

Designated funds represent those funds held at the year end which the trustees have set aside for specific purposes, including reserves, towards capital projects, and towards a rural housing project.

Restricted funds were utilised by the charity to run a number of different projects, details of which are as follows:-

Community Centre

Big Lottery Fund provided grant funding towards the cost of the building of the Centre. Dumfries & Galloway Council provided grant funding towards the re-surfacing of the centre car park.

Play Area

Land at Johnstonebridge was gifted by Annandale Estates and many funders contributed to the various professional fees associated with land transfer and planning, boundary fencing and security gates and equipment, including community sponsored fundraisers.

Seating Area & Community Garden

Johnstonebridge Community Council, the Comic Relief Fund amongst other funders provided grant funding towards the ground work for a landscaped seating area and community garden in the village centre, as part of the "Right to Buy" project.

Centre Manager

Big Lottery Fund provided grant funding towards costs of the centre manager.

Payroll & Pension Packages

Harestanes Windfarm provided funding to cover the costs of new payroll packages for employees.

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Notes to the financial statements
for the year ended 31st July 2019

18. Analysis of net assets in funds

	Tangible fixed assets	Other net assets	Total
	£	£	£
Restricted funds	-	109,600	109,600
Unrestricted funds	1,033,942	39,255	1,073,197
Total funds	<u>1,033,942</u>	<u>148,855</u>	<u>1,182,797</u>