

The Charity Registration Number is :- SCO05209

Gingerbread East End

Report and Accounts

31 March 2025

Gingerbread East End

Report and accounts for the year ended 31 March 2025

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Gingerbread East End

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- Gingerbread East End.

The charity's areas operation and UK charitable registration.

The charity is registered in Scotland with The Office of the Scottish Charity Regulator (OSCR) with charity number SCO05209.

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The charity does not operate in any overseas jurisdictions.

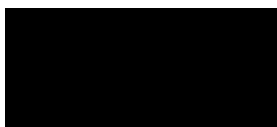
Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

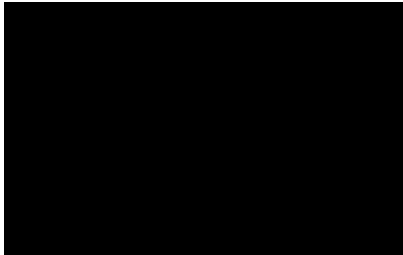
The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-



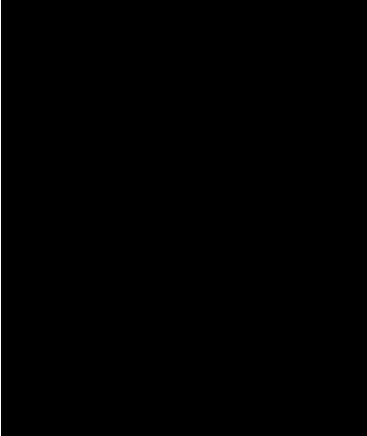
Gingerbread East End
Trustees' Annual Report for the year ended 31 March 2025

The Trustees in office on the date the report was approved were:-



The following persons served as Trustees during the year ended 31 March 2025 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
		<i>23/10/2024</i>
	<i>23/10/2024</i>	
	<i>23/10/2024</i>	
	<i>23/10/2024</i>	
		<i>23/10/2024</i>
		<i>23/10/2024</i>

At the Annual General Meeting **all trustees** retire as trustees, but are eligible for reappointment.

All the trustees are also members of the charity.

Gingerbread East End

Trustees' Annual Report for the year ended 31 March 2025

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The company's aims and objectives are to promote the care and education of children without distinction of race, and political or religious opinions in need of care during out of school hours and school holidays, and to promote the provision of facilities for the recreation and leisure time occupation of such children in the interest of social welfare with the object of improving their conditions of life, to offer play opportunities, which are fun and encourage exploration, learning new skills and healthy all round development within a safe and caring environment, to advance the education and training of persons providing the care and education and recreational facilities, to provide out of school care from 3.00pm to 6.30pm after school and 8.00am to 6.00pm during school holidays Monday to Friday throughout the year for lone parents and low income two parent families who would otherwise be unable to seek or take up employment due to the lack of childcare facilities within their financial range and to establish after school care in Dennistoun on a permanent basis.

The main activities undertaken in relation to those purposes during the year.

Gingerbread has increased its daily registration from 24 to 28 children per day which has enabled us to take on a fifth member of staff to assist with holidays and sickness.

Gingerbread operated a Successful Summer Programme with the Playscheme passes back. the children enjoyed a variety of trips and activities.

The main achievements and performance of the charity during the year.

Main activities undertaken in year 2024-2025

Gingerbread enjoyed a fun filled summer programme, supporting the local community by providing some holiday care. Children and parents were happy with activities and trips.

Maintenance

The electrical box in Gingerbread had to be replaced as it failed the 5 year periodic inspection.

Glasgow Electrical Services carried out the replacement.

Grants

We received a £1500.00 donation from the Templeton Goodwill Trust which was used to update children's equipment, toys.

Staffing

██████████ has returned to work and her health has improved.

There have been further changes in the staff team, our team now consists of ██████████ trainee, ██████████ practitioner. So, with current staff we are fully staffed.

Fundraising

Comedy nights are still being held thanks to a parent. A local lady has been giving Gingerbread donations.

Gingerbread East End

Trustees' Annual Report for the year ended 31 March 2025

The difference the charity's performance during the year has made to the beneficiaries of the charity and the wider society.

Due to the fact the the beneficiaries of the charity are able to take on employment, this reduces the dependancy on benefits and as such this denefits the wider society.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Appointment of trustees is governed by the Constitution of the Charity. The trustees are authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. Members wishing to become trustees must be recommended by the management committee or proposed by a fellow member of the charity, in advance of the general meeting. The member then stands for election at a general meeting.

The policies and procedures for the induction and training of trustees.

Most trustees are already familiar with the practical work of the charity and are encouraged to attend training sessions and development days of the organisation. Additionally, new trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates covering the obligation of Management Committee members, the main documents which set out the operational framework of the charity and resourcing and the current financial position as set out in the latest published documents.

The charity's organisational structure.

Gingerbread East End has a Management Committee that meets approximately ten times a year and has responsibility for all strategic decisions of the charity. Operational decisions are delegated to senior staff, with the trustees having overall responsibility for the day-to-day management of the charity.

The charity's relationships with related parties.

There were no related party transactions in the period i.e. transactions carried out with affiliates, the Trustees, senior management (and their immediate families) or other whose position enables them to enter into transactions with the company other than at arm's length.

Gingerbread East End

Trustees' Annual Report for the year ended 31 March 2025

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	53	16,429
	<hr/>	<hr/>
Unrestricted Revenue Funds available for the general purposes of the charity	116,930	116,898
Restricted Revenue Funds	425	404
	<hr/>	<hr/>
Total Funds	117,355	117,302

Financial review of the position at the reporting date, 31 March 2025 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

The charity has produced a profit of £53 (2024 - £16,429) in the year.

Principal Funding Sources

The services principal funding is generated from parents' fees.

Gingerbread East End

Trustees' Annual Report for the year ended 31 March 2025

Policies on reserves.

The Board realises the importance of building reserves to meet unforeseen events or future redundancies, and this with in mind the Boards aims to accumulate reserves of 40% of our annual operating costs. At present this level of reserves is being exceeded.

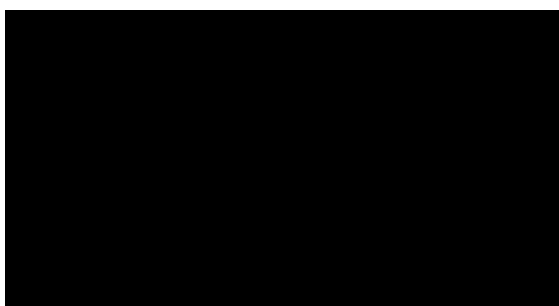
Going Concern

The charitable activities are entirely dependent on continuing to provide services and the income generated from this. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams as the charity currently has net reserves, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner



Gingerbread East End

Trustees' Annual Report for the year ended 31 March 2025

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended)

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

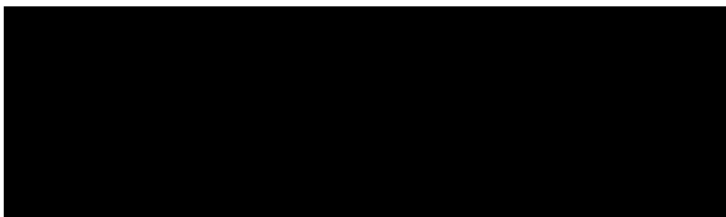
- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities and Trustee Investment (Scotland) Act 2005. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 16 January 2026.



Gingerbread East End

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2025

I report to the Trustees on my examination of the financial statements of the charity on pages 10 to 27 for the year ended 31 March 2025 which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by The Office of the Scottish Charity Regulator (OSCR), and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 7, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Regulations 10(1) (a) to (c) of the The Charities Accounts (Scotland) Regulations 2006 (as amended) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 44(1)(c) of the Act;
- b) follow the applicable procedures in the Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

and;

I conducted my examination in accordance with the Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator, setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Gingerbread East End

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Association of Accounting Technicians;

This is a report in respect of an examination carried out under 44(1)(c) of the Act and in accordance with Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 44(1)(a) of The Charities and Trustee Investment (Scotland) Act 2005;

when preparing accounts on a fully accrued basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

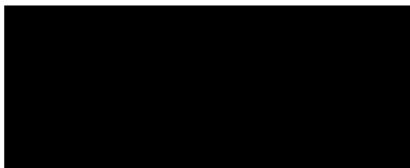
have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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

Signed:-


 Independent Examiner

Association of Accounting Technicians



This report was signed on 16 January 2026

Gingerbread East End - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities for the year ended 31 March 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025 £	2025 £	2025 £	2024 £
Income & Endowments from:					
Donations & Legacies	A1	786	2,350	3,136	2,339
Charitable activities	A2	133,595	-	133,595	129,435
Other trading activities	A3	391	-	391	2,847
Investments	A4	424	-	424	346
Total income	A	135,196	2,350	137,546	134,967
Expenditure on:					
Charitable activities	B2	135,164	2,329	137,493	118,538
Total expenditure	B	135,164	2,329	137,493	118,538
Net income for the year		32	21	53	16,429
Net income after transfers	A-B-C	32	21	53	16,429
Net movement in funds		32	21	53	16,429
Reconciliation of funds:-	E				
Total funds brought forward		116,898	404	117,302	100,873
Total funds carried forward		116,930	425	117,355	117,302

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 15 to 27 form an integral part of these accounts.

Gingerbread East End - Statement of Financial Activities for the year ended 31 March 2025

Gingerbread East End - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income & Endowments from:				
Donations & Legacies	A1	1,339	1,000	2,339
Charitable activities	A2	129,435	-	129,435
Other trading activities	A3	2,847	-	2,847
Investments	A4	346	-	346
Other	A5	-	-	-
Total income	A	133,967	1,000	134,967
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	117,406	1,132	118,538
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	117,406	1,132	118,538
Net gains on investments	B4	-	-	-
Net income for the year		16,561	(132)	16,429
Transfers between funds	C	-	-	-
Net income after transfers		16,561	(132)	16,429
Net movement in funds		16,561	(132)	16,429
Reconciliation of funds:-				
Total funds brought forward	E	100,337	536	100,873
Total funds carried forward		116,898	404	117,302

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 15 to 27 form an integral part of these accounts.

Gingerbread East End - Statement of Financial Activities for the year ended 31 March 2025

Gingerbread East End - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	53	16,429
Resources applied on functional fixed assets	(758)	(479)
Other applications of funds	-	-
Net resources available to fund charitable activities	(705)	15,950

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 15 to 27 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	116,898	404	117,302	100,873
Recognised gains and losses before transfers	32	21	53	16,429
	116,930	425	117,355	117,302
Closing revenue funds	116,930	425	117,355	117,302

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	116,930	425	117,355	117,302

The notes attached on pages 15 to 27 form an integral part of these accounts.

Gingerbread East End - Statement of Financial Activities for the year ended 31 March 2025

Gingerbread East End Income and Expenditure Account for the year ended 31 March 2025 as required by the Companies Act 2006

	2025 £	2024 £
Income		
Income from operations	137,122	134,621
Investment income		
Interest receivable	424	346
Gross income in the year before exceptional items	137,546	134,967
Gross income in the year including exceptional items	137,546	134,967
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	135,883	117,410
Depreciation and amortisation	368	180
Governance costs	1,242	948
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	137,493	118,538
Net income before tax in the financial year	53	16,429
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	53	16,429
Retained surplus for the financial year	53	16,429

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 27 form an integral part of these accounts.

Gingerbread East End - Balance Sheet as at 31 March 2025

	SORP		2025	2024
	Note	Ref	£	£
Fixed assets	A			
Tangible assets	9	A2	814	424
Current assets	B			
Debtors	10	B2	15,373	10,495
Cash at bank and in hand		B4	105,586	108,656
Total current assets			120,959	119,151
Creditors: amounts falling due within one year	11	C1	(4,418)	(2,273)
Net current assets			116,541	116,878
The total net assets of the charity			<u>117,355</u>	<u>117,302</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

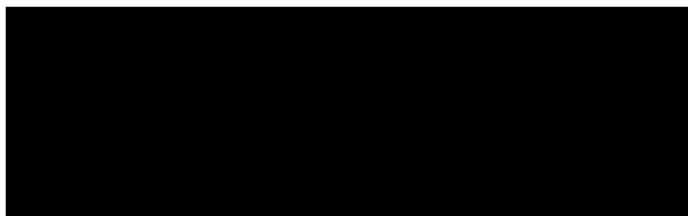
Restricted funds				
Restricted Revenue Funds	15	D2	425	404
			425	404
Unrestricted Funds				
Unrestricted Revenue Funds	15	D3	116,930	116,898
			116,930	116,898
Designated Funds				
Total charity funds			<u>117,355</u>	<u>117,302</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



The notes attached on pages 15 to 27 form an integral part of these accounts.

Gingerbread East End

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by The Office of the Scottish Charity Regulator (OSCR) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration

Going Concern

The charitable activities are entirely dependent on continuing to provide services and the income generated from this. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. However as the charity currently has net reserves, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

The trustees have examined the major business and operational risks which the fund faces and have established systems to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Gingerbread East End

Notes to the Accounts for the year ended 31 March 2025

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Policies relating to expenditure on goods and services provided to the charity.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	20 % straight line
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A regular annual review of the likelihood of asset impairment is undertaken.

Gingerbread East End

Notes to the Accounts for the year ended 31 March 2025

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and accruals are measured at the amounts due at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no Designated Funds

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

Gingerbread East End

Notes to the Accounts for the year ended 31 March 2025

5 Net surplus before tax in the financial year

	2025 £	2024 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	368	180
Pension costs	3,095	2,263

6 Staff costs and emoluments

Salary costs

	2025 £	2024 £
Gross Salaries excluding trustees and key management personnel	102,739	86,890
Employer's National Insurance for all staff	2,243	952
Employer's operating costs of defined contribution pension schemes	3,095	2,263
Total salaries, wages and related costs	108,077	90,105

Numbers of full time employees or full time equivalents

	2025	2024
The average number of total staff employed in the year was	5	5
The estimated full time equivalent number of all staff employed in the year was	5	5

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	5	5
The estimated full time equivalent number of all staff employed as above	5	5

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

Gingerbread East End

Notes to the Accounts for the year ended 31 March 2025

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	-	15,919	-	15,919
Additions	-	758	-	758
At 31 March 2025	-	16,677	-	16,677
Depreciation				
At 1 April 2024	-	15,495	-	15,495
Charge for the year	-	368	-	368
At 31 March 2025	-	15,863	-	15,863
Net book value				
At 31 March 2025	-	814	-	814
At 31 March 2024	-	424	-	424

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
01 April 2023	-	15,440	-	15,440
Additions	-	479	-	479
31 March 2024	-	15,919	-	15,919
Depreciation				
01 April 2023	-	15,315	-	15,315
Charge for the year	-	180	-	180
31 March 2024	-	15,495	-	15,495
Net book value				
31 March 2024	-	424	-	424
01 April 2023	-	125	-	125

Gingerbread East End

Notes to the Accounts for the year ended 31 March 2025

10 Debtors

	2025	2024
	£	£
Trade debtors	3,960	3,455
Prepayments and accrued income	720	688
Other debtors	10,693	6,352
	15,373	10,495

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	4,418	2,273

12 Income and Expenditure account summary

	2025	2024
	£	£
At 1 April 2024	117,302	100,873
Surplus after tax for the year	53	16,429
At 31 March 2025	117,355	117,302

13 Related party transactions

There are related party transactions in the year. Two employees of the Charity are close family members to one of the trustees. The total remuneration and pension costs relating to these two staff members was £68,633.34 (2024 £61,441.77)

14 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	814	-	-	814
Current Assets	120,534	-	425	120,959
Current Liabilities	(4,418)	-	-	(4,418)
	116,930	-	425	117,355
At 1 April 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	424	-	-	424
Current Assets	118,747	-	404	119,151
Current Liabilities	(2,273)	-	-	(2,273)
	116,898	-	404	117,302

Gingerbread East End

Notes to the Accounts for the year ended 31 March 2025

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 16 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	116,898	32	-	116,930
Total unrestricted and designated funds	116,898	32	-	116,930
Restricted funds:-				
Co-Operative Group	266	-	-	266
Glasgow City Council - Playscheme	56	-	-	56
STV Appeal	78	-	-	78
Glasgow City Council - Area Partnership	1	-	-	1
Glasgow City Council - Quick Speed	3	-	-	3
Templeton Goodwill Trust	-	21	-	21
Total restricted funds	404	21	-	425
Total charity funds	117,302	53	-	117,355

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025 £	2025 £	2025 £	2025 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	135,196	(135,164)	-	32
Restricted funds:-				
Glasgow City Council - Playscheme	850	(850)	-	-
Templeton Goodwill Trust	1,500	(1,479)	-	21
	137,546	(137,493)	-	53

Gingerbread East End

Notes to the Accounts for the year ended 31 March 2025

17 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted Revaluation Reserve

This fund represents the restricted surplus arising on the revaluation of the charity's assets.

Co-Operative Group

The purpose of this fund is for play materials and activities.

Glasgow City Council - Playscheme

Trip money & admissions for summer playscheme

STV Appeal

Toys & Play equipment/materials

Glasgow City Council - Area Partnership

Toys & Play equipment/materials

Glasgow City Council - Quick Speed

Toys & Play equipment/materials

Templeton Goodwill Trust

Toys & Play equipment/materials

-

18 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Gingerbread East End

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

19 Donations, Grants and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts from individuals				
Small donations individually less than £1000	786	-	786	339
Hilden Trust	-	-	-	1,000
Total donations and gifts from individuals	786	-	786	1,339

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Revenue grants from government and public bodies				
Glasgow City Council - Play Scheme	-	850	850	1,000
Hilden Trust - Templeton	-	1,500	1,500	-
Total public sector revenue grants	-	2,350	2,350	1,000

All the grants in the prior year were unrestricted.

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £	
Prior Year	-	1,000	1,000	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	786	2,350	3,136	2,339

All the donations and gifts in the prior year were unrestricted.

Prior year

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Total Donations, Grants and Legacies A1	1,339	1,000	2,339

Gingerbread East End

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

20 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total funds 2024 £
Primary purpose and ancillary trading Parental Fees	133,595	-	133,595	129,435
Total Primary purpose and ancillary trading	133,595	-	133,595	129,435

21 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total income from charitable trading	133,595	-	133,595	129,435
Total from charitable activities A2	133,595	-	133,595	129,435

22 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Income from fundraising events	391	-	391	1,796
Other Income	-	-	-	1,051
Total from other activities A3	391	-	391	2,847

23 Investment income

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Bank Interest Receivable	424	-	424	346
Total investment income A4	424	-	424	346

Gingerbread East End

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

24 Expenditure on charitable activities - Direct spending

Current Year	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2025	2025	2025	2024
	£	£	£	£
Gross wages and salaries - charitable activities	102,739	-	102,739	86,890
Employers' NI - Charitable activities	2,243	-	2,243	952
Defined contribution pension costs - charitable activities	3,095	-	3,095	2,263
Play material and activities	2,429	1,479	3,908	361
Play refreshment	680	-	680	163
Playscheme	2,455	850	3,305	4,638
Postage and stationery	269	-	269	123
Staff registration fees	480	-	480	185
Refund of parents fees	466	-	466	8,692
Insurance	1,165	-	1,165	1,149
Total direct spending	116,021	2,329	118,350	105,416

All the expenditure in the prior year was unrestricted.

Prior Year	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	2024	2024	2024
	£	£	£
Gross wages and salaries - charitable activities	86,890	-	86,890
Employers' NI - Charitable activities	952	-	952
Defined contribution pension costs - charitable activities	2,263	-	2,263
Play material and activities	173	188	361
Play refreshment	163	-	163
Playscheme	3,694	944	4,638
Postage and stationery	123	-	123
Staff registration fees	185	-	185
Refund of parents fees	8,692	-	8,692
Insurance	1,149	-	1,149
Total direct spending	104,284	1,132	105,416

25 Expenditure on charitable activities - Charitable trading

Current Year	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2025	2025	2025	2024
	£	£	£	£
Reallocated from support costs	17,901	-	17,901	12,174
Total charitable trading costs	17,901	-	17,901	12,174

Gingerbread East End

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

26 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	650	-	650	60
Payroll fees and charges	1,021	-	1,021	784
Travel and subsistence - staff	30	-	30	-
Cleaners wage	1,040	-	1,040	1,040
Entertaining	33	-	33	-
<i>Premises Expenses</i>				
Light heat and power	8,554	-	8,554	5,361
Cleaning and waste management	531	-	531	895
Premises repairs, renewals and maintenance	4,125	-	4,125	2,215
<i>Administrative overheads</i>				
Telephone, fax and internet	1,171	-	1,171	1,251
Membership subscriptions	396	-	396	370
Sundry expenses	(18)	-	(18)	18
<i>Financial costs</i>				
Depreciation & Amortisation in total for	368	-	368	180
Support costs before reallocation	17,901	-	17,901	12,174
<i>Less support costs reallocated to specific activities</i>				
To charitable trading costs	(17,901)	-	(17,901)	(12,174)
The basis of allocation of costs between activities is described under accounting policies				-
<i>Administrative overheads</i>				-

The basis of allocation of costs between activities is described under accounting policies

27 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Independent Examiner's fees	1,242	-	1,242	948
Total Governance costs	1,242	-	1,242	948

All the expenditure in the prior year was unrestricted.

Gingerbread East End

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

28 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2025 £	2025 £	2025 £	2024 £
Total direct spending	B2a	116,021	2,329	118,350	105,416
Total charitable trading costs	B2b	17,901	-	17,901	12,174
Total Governance costs	B2e	1,242	-	1,242	948
Total charitable expenditure	B2	135,164	2,329	137,493	118,538
		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
<i>Prior Year</i>		2024 £	2024 £	2024 £	
Total direct spending	B2a	104,284	1,132	105,416	
Total charitable trading costs	B2b	12,174	-	12,174	
Total Governance costs	B2e	948	-	948	
Total charitable expenditure	B2	117,406	1,132	118,538	