

Toryglen Community Hall
(A Scottish Charitable Incorporated Organisation)

Financial Accounts

For the year ended 31 March 2025

Charity №: SC018381

Company № CS000554

**Toryglen Community Hall
(A Scottish Charitable Incorporated Organisation)**

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**Toryglen Community Hall
(A Scottish Charitable Incorporated Organisation)**

Reference and administrative details

Trustees

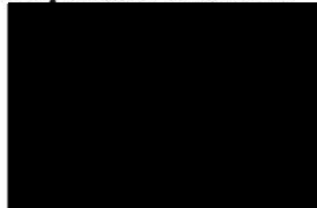


Registered number
CS000554

Charity number
SC018381

Accountants
Narplan LLP
T/A Narplan Accounting Services
63 Main Street
Rutherglen
G73 2JH

Independent Examiner



Bankers
Virgin Money

Toryglen Community Hall
(A Scottish Charitable Incorporated Organisation)

Report of the Trustees

For the year ended 31 March 2025

The trustees submit their annual report and financial statements for the year ended 31st March 2025.

Mission Statement

Toryglen Community Hall 'Inspiring Community Connections' by providing a diverse range of activities, to promote the health and wellbeing of the whole community, ensuring inclusiveness, equality, and pride within the area, thus creating community cohesion.

Hall Management and Governance

The organisation is a Scottish Charitable Incorporated Organisation – No SC018381. The constituted organisation is administered by elected office bearers and representatives of the users of the services provided. Membership of the board of trustees is determined as set out in the written constitution of Toryglen Community Hall.

Activities and Performance 2024/25

Thanks to the hard work, determination and commitment of our manager, [REDACTED] we finally achieved ownership of the hall and grounds via Glasgow City Council's Asset Transfer Scheme and a grant from the Scottish Land Fund.

We continue to be busy with a variety of activities taking place in the hall 7 days per week, along with weekend private hall hires. Some of the groups using the hall have been with us for several years, which shows the popularity of both the groups and the hall. Our diary is already filling up for 2025 - we even have some enquiries for bookings in 2026.

We continue to receive grants from Glasgow Communities Fund, Langside Area Partnership, the local Asda supermarket, along with charitable organisations, and fundraising events organised by our hall Manager, such as Tea Dances, social nights, and fun days.

Our Community Development Worker left in May and we decided to change the role to have a joint focus and further develop our work with young people. Our new Youth & Community Development Co-ordinator, Chris Tait, started in July and has introduced more activities to engage with teenagers.

We would like to thank our funders, whose support enables us to continue to provide services and activities for the local people. We would also like to thank our staff and volunteers for their hard work and support in keeping the hall running, as well as our services users. Our particular thanks to Eveline who, unfortunately, had to retire in December due to ill health. She dedicated a great deal of expertise and hard work over the past 10 years to improve the building and develop the services and reputation of the hall.

**Toryglen Community Hall
(A Scottish Charitable Incorporated Organisation)**

Report of the Trustees (Cont'd)

For the year ended 31 March 2025

Future plans /Sustainability

We will now develop our plans to extend the building to provide additional spaces to meet the needs of the local and wider community. This will enable us to not only provide a wider range of activities to the local and wider community, but also increase our income generating opportunities. We have recruited a Project Manager to take this work forward, including securing funding for the build.

Toryglen has been expanding over the last few years due to new houses being built, which is providing us with an opportunity to attract more people to use the hall.

Our YCDC, Chris Tait, successfully applied for the manager's post and will start in June.

Unrestricted reserves at 31st March 2025 were £77,861 (2024 - £68,960) and are deemed appropriate by the trustees for the charitable purposes of the SCIO.

Statement of Trustees' Responsibilities

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

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume the charitable company will continue in operation.

The trustees are responsible for ensuring proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the SCIO and which enable them to ensure that the financial statements comply with 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 SCIO and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Toryglen Community Hall
(A Scottish Charitable Incorporated Organisation)**

Report of the Trustees (Cont'd)

For the year ended 31 March 2025

Reserves Policy

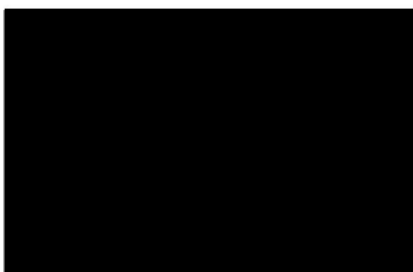
The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds held by the charity should be at a level high enough to cover 6 months of expenditure. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity.

Approval

This report was approved by the Board and signed on its behalf.

By Order of the Board

Linda Wilson



**Toryglen Community Hall
(A Scottish Charitable Incorporated Organisation)
Scottish Charity – SC018381**

Report Of The Independent Examiner To The Trustees of Toryglen Community Hall SCIO

We report on the accounts of the charity for the year ended 31st March 2025 which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply. It is our responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to our attention.

Basis of Independent Examiner's Statement

Our examination is carried out in accordance with Regulation 11 of the 2006 Charities Accounts (Scotland) Regulations 2006. An examination includes the 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 we do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in any material respect the requirements:
 - (a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - (b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave not been met, or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Narplan LLP
Narplan House
63 Main Street
Rutherglen, Glasgow
G73 2JH
Date 9th February 2026

Toryglen Community Hall
(A Scottish Charitable Incorporated Organisation)

Statement of Financial Activities

For the year ended 31 March 2025

	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
Incoming resources from Charitable activities				
Donations	1,538	-	1,538	1,981
Grants	2 30,602	184,912	215,514	103,129
Receipts from fundraising and other charitable activities	40,965	-	40,965	46,917
Total incoming resources	73,105	184,912	258,017	152,027
Resources expended on Charitable activities				
Main charitable activities	63,869	58,172	122,041	138,709
Governance costs	335	625	960	960
Total outgoing resources	64,204	58,797	123,001	139,669
Net Incoming/(Outgoing) resources before transfers	8,901	126,115	135,016	12,358
Transfers between funds	-	-	-	-
Total funds brought forward	68,960	76,572	145,532	133,174
Total funds carried forward	77,861	202,687	280,548	145,532

Toryglen Community Hall
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Balance Sheet

As At 31 March 2025				
	2025	2025	2024	2024
Notes				
	£	£	£	£
Fixed Assets				
Heritable property		129,226		-
Current Assets				
Debtors and prepayments	15,888		7,161	
Cash in bank and on hand	<u>155,194</u>		<u>159,099</u>	
	171,082		166,260	
Current Liabilities				
Creditors: Amounts falling due				
within one year	<u>19,760</u>		<u>20,728</u>	
Net Current Assets		<u>151,322</u>		<u>145,532</u>
Net Assets		<u>280,548</u>		<u>145,532</u>
Funds				
Restricted Fund	202,687		76,572	
Unrestricted Fund	<u>77,861</u>		<u>68,960</u>	
		<u>280,548</u>		<u>145,532</u>
		<u>280,548</u>		<u>145,532</u>

The financial statements were approved by the board on 9th February 2026 and signed on its behalf.

[Redacted Signature]

Trustee and Treasurer

The notes form part of these financial statements.

**Toryglen Community Hall
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Notes to the Accounts

For the year ended 31 March 2025

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the SCIO, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

The financial statements are presented in Sterling (£).

Change in Accounting Basis

The trustees have decided to prepare accounts on an accruals basis for the year ending 31 March 2025 in accordance with the Charities SORP (FRS 102). The comparative figures have been restated on an accruals basis. The main adjustments include recognising debtors of £15,888, (2024 - £7,161), creditors of £19,760, (2024 - £20,728) and heritable property with a book value of £129,226, (2024 - £Nil). These values would previously have been unrecorded in the accounts prepared under the 'receipts and payment' accounting basis.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Management have accessed all available support which has been available at local and national levels. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimated are underlying assumptions and review on a going concern basis.

Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Toryglen Community Hall
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Notes to the Accounts (Cont'd)

For the year ended 31 March 2025

Income recognition

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount.

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

Income from government and other grants, whether capital or revenue in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity.

Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Grant income is deferred where the grant is subject to performance related conditions and is received in advance of delivering services required. Where grant income is deferred it 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 conditions that limit recognition are met.

Income from other trading activities

Income from other trading activities is recognised when the charity has entitlement to the funds, it is probable that these will be received, and the amounts can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the expenditure can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of the resources

Taxation

The charity is exempt from tax on its charitable activities.

**Toryglen Community Hall
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Notes to the Accounts (Cont'd)

For the year ended 31 March 2025

Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustee for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Pension costs and other post-retirement benefits

The charity operates an auto enrolment pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Employee benefits

The total cost of employee benefits to which employees have become entitled as a result of service rendered to the entity during the reporting period are recognised and charged to the statement of financial activities in the period to which they relate.

Volunteers

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements as this cannot be reliably measured.

Toryglen Community Hall
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Notes to the Accounts (Cont'd)

For the year ended 31 March 2025

2. Grants

Grants are made up of:-	2025	2024
	£	£
Glasgow City Council - Main	48,992	48,992
GCC - Langside Area Partnership (Youth Project)	-	4,520
GCC Langside Area partnership (Halo Arts)	-	3,617
Glasgow City Council - NRS	-	500
Mental Health & Wellbeing Fund	9,968	10,000
Endrick Trust	-	2,000
Scottish Land Fund	125,000	-
Turcan Connell	4,000	-
Garfield Weston	7,500	-
Bank Of Scotland Foundation	19,600	9,800
Robertson Trust	-	13,000
Sanctuary	-	10,000
Sundry Others	454	700
	<hr/>	<hr/>
Total	215,514	103,129

3. Independent examiner's remuneration

	2025	2024
	£	£
Independent Examination Fee	<u>960</u>	<u>960</u>

4. Donations, grants & other funding

	Unrestricted Funds	Rnrestricted Funds	2025 Total	2024 Total
	£	£	£	£
Donations	1,538	-	1,538	1,981
Grants	30,602	184,912	215,514	103,129
Rentals and Other Income	40,965	-	40,965	46,917
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	73,105	184,912	258,017	152,027

Toryglen Community Hall
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Notes to the Accounts (Cont'd)

For the year ended 31 March 2025

5. Debtors and prepayments	2025	2024
	£	£
Trade Debtors	<u>15,888</u>	<u>7,161</u>
	<u>15,888</u>	<u>7,161</u>

7. Creditors

Accrued charges	960	960
Prepaid income	<u>18,800</u>	<u>19,768</u>
	<u>19,760</u>	<u>20,728</u>

8. Pensions

The company operates an auto enrolment pension scheme as required by Pensions Act 2008. There were no outstanding or prepaid contributions at the balance sheet date.

9. Ultimate controlling party

During the year, the charity was under the control of the Trustees.

Toryglen Community Hall
(A Scottish Charitable Incorporated Organisation)

Income and Expenditure Account

For the year ended 31 March 2025

	2025	2025	2024	2024
	£	£	£	£
<u>INCOME</u>				
Donations		1,538		1,981
Grants		215,514		103,129
Fundraising and other charitable activities		<u>40,965</u>		<u>46,917</u>
		258,017		152,027
 <u>EXPENDITURE</u>				
Wages	56,369		61,216	
Rent	0		200	
Equipment & Materials	598		5,496	
Heat & Light	4,653		3,626	
Cleaning	5,526		5,536	
Repairs	7,609		13,747	
Premises Expenses	16,663		14,055	
Programme Activities	19,213		18,551	
Telephone, Fax, Internet	654		617	
Postage & Stationery	86		393	
Publicity & Marketing	0		2,842	
Insurance	2,998		2,523	
Professional & Legal Fees	4,544		3,165	
Sundry Expenses	618		435	
Held Funds - Cornerstone Café	2,510		6,307	
Independent Examiner's Fee	<u>960</u>		<u>960</u>	
		<u>123,001</u>		<u>139,669</u>
 Surplus/(Deficit) For Year		<u><u>135,016</u></u>		<u><u>12,358</u></u>

This page does not form part of the statutory accounts