

St George's and St Peter's Community Association
Unaudited Financial Statements
31 May 2025

St George's and St Peter's Community Association

Financial Statements

Year ended 31 May 2025

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St George's and St Peter's Community Association

Trustees' Annual Report

Year ended 31 May 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 May 2025.

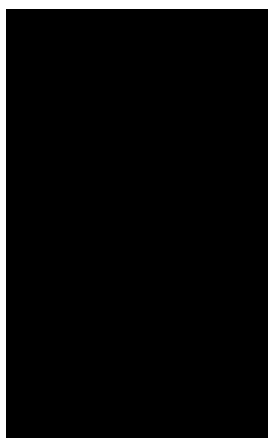
Reference and administrative details

Registered charity name St George's and St Peter's Community Association

Charity registration number SC020329

Principal office Boyndie Street
Easterhouse
Glasgow
G34 9JE

The trustees



Independent examiner


Gilliland & Company Chartered Accountants
216 West George Street
Glasgow
G2 2PQ

St George's and St Peter's Community Association

Trustees' Annual Report *(continued)*

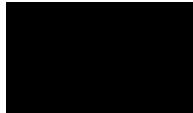
Year ended 31 May 2025

Structure, governance and management

The Charity was established in 1992 and Inland Revenue approval granted on 6 July 1992. The Charity is registered in Scotland and is governed by its constitution. The registered charity number is SC0020329.

The Office Bearers elected at the last Annual General Meeting were:

Chairman
Secretary
Treasurer



Six Trustees stepped down as trustees on 20th August 2025, and five new trustees were appointed on the same day.

Appointment and Induction of Trustees

The trustees have power to appoint additional trustees in terms of the constitution. New Trustees undergo an induction process which helps them to understand the charity's purposes, financial position and current issues facing the Charity.

Administration

The management of the Charity is the responsibility of the Trustees who are listed above. The Trustees administer the Charity's affairs at meetings arranged as necessary, but at least one meeting is held each year, at which finances are reviewed and decisions on future plans made.

Statement of Risk

The Trustees review periodically the major risks to which the Trust is exposed and the systems which are in place to mitigate those risks.

The Trust has no long term commitments and accordingly any risks are regarded as being low, minimal and easily contained.

Objectives and activities

The objects of the Association are to promote the wellbeing of the inhabitants of Easterhouse and, in particular, the neighbourhoods of Blairturnock, Rogerfield, Kildermorie, Provanhall and Easthall without distinction of sex, politics, or religion by the provision of facilities for the social education, care and development of individuals and families.

The main activities which the charity provides are as follows:

- Provision of elderly day care facility
- Provision of children's after-school facility
- Hall accommodation and administration support for community groups

St George's and St Peter's Community Association

Trustees' Annual Report *(continued)*

Year ended 31 May 2025

Achievements and performance

The Association exists to improve quality of life, reduce isolation and promote wellbeing across generations within the local community. Trustees have ensured that all activities undertaken during the year furthered these aims and delivered demonstrable public benefit.

Brighter East End (BEE)

BEE continued to deliver a broad programme of children's and youth work, engaging children and young people from early primary age through to young adulthood. Weekly term-time groups (Buzz, Hive and YoBEE) operated at or near capacity, with young people actively shaping activities and decisions.

Holiday provision remained a key area of impact. Across the April, Summer and October school holidays, BEE delivered eight weeks of funded provision, supporting over 140 registered children and young people and providing more than 2,600 meals and snacks. Additional programmes included peer education workshops, youth leadership development, accredited awards, community events and an intergenerational walking group.

During the year, BEE made significant progress toward becoming an independent Scottish Charitable Incorporated Organisation (SCIO). Trustees oversaw this transition carefully to ensure continuity, strong governance and stability for staff, volunteers and service users.

The Daffodil Club

The Daffodil Club continued to provide vital day-to-day support for older people, many of whom experience significant social isolation, mobility challenges and health needs. In 2025, the service supported 105 older people, with a high proportion attending multiple days per week.

Activities included daily meals, exercise classes, dementia-friendly art therapy, health and wellbeing services, outings, holidays and extensive practical and advocacy support. Volunteers played a central role, contributing over 6,300 hours during the year. Client evaluations consistently demonstrated the importance of the service in supporting physical health, mental wellbeing and independent living.

Governance and Management

Throughout the year, Trustees met regularly to oversee strategy, governance, safeguarding, financial management and risk. Trustees worked closely with the staff to respond to funding pressures, rising costs and increasing demand, while maintaining high-quality services.

The Trustees wish to thank all staff, volunteers, funders and community partners for their dedication and support throughout the year.

Plans for the Future

The Association's work was funded through a combination of grants, local authority funding, fees and fundraising. Trustees are satisfied that funds were applied appropriately and in line with charitable objectives.

Looking ahead, Trustees will focus on supporting BEE's transition to independence, securing the long-term sustainability of The Daffodil Club, and continuing to meet the evolving needs of the Easterhouse community.

St George's and St Peter's Community Association

Trustees' Annual Report *(continued)*

Year ended 31 May 2025

Financial review

The association seeks to ensure that it retains sufficient reserves to enable it to continue to provide its services to the local community and with our improved financial position over the last 3 years we aim to be able to ensure the continuation of services for the following 6 months.

Reserves Policy

The Charity's policy is to attempt to maintain sufficient reserves to cover at least six months anticipated expenditure.

Investment Policy

The Trustees have retained short term surplus cash and reserves arising in the year on deposit as these are likely to be required in the short to medium term.

Taxation

St George's and St Peter's Community Association is a Charity and is recognised as such by HM Revenue and Customs for taxation purposes. As a result there is no liability to taxation on any of its income.

The trustees' annual report was approved on 20 January 2026 and signed on behalf of the board of trustees by:



Trustee

Trustee

St George's and St Peter's Community Association

Independent Examiner's Report to the Trustees of St George's and St Peter's Community Association

Year ended 31 May 2025

I report to the trustees on my examination of the financial statements of St George's and St Peter's Community Association ('the charity') for the year ended 31 May 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).


Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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


Gilliland & Company
Chartered Accountants
Independent Examiner

216 West George Street
Glasgow
G2 2PQ

20 January 2026

St George's and St Peter's Community Association

Statement of Financial Activities

Year ended 31 May 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	159,697	68,299	227,996	198,670
Charitable activities	5	35,728	—	35,728	29,188
Total income		<u>195,425</u>	<u>68,299</u>	<u>263,724</u>	<u>227,858</u>
Expenditure					
Expenditure on charitable activities	6,7	<u>191,944</u>	<u>62,753</u>	<u>254,697</u>	<u>245,120</u>
Total expenditure		<u>191,944</u>	<u>62,753</u>	<u>254,697</u>	<u>245,120</u>
Net income/(expenditure) and net movement in funds		<u>3,481</u>	<u>5,546</u>	<u>9,027</u>	<u>(17,262)</u>
Reconciliation of funds					
Total funds brought forward		<u>86,098</u>	<u>18,406</u>	<u>104,504</u>	<u>121,765</u>
Total funds carried forward		<u><u>89,579</u></u>	<u><u>23,952</u></u>	<u><u>113,531</u></u>	<u><u>104,504</u></u>

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

The notes on pages 8 to 14 form part of these financial statements.

St George's and St Peter's Community Association

Statement of Financial Position

31 May 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	12		13,716	16,136
Current assets				
Debtors	13	–		717
Cash at bank and in hand		102,365		89,900
		<u>102,365</u>		<u>90,617</u>
Creditors: amounts falling due within one year	14	<u>2,550</u>		<u>2,250</u>
Net current assets			<u>99,815</u>	<u>88,367</u>
Total assets less current liabilities			<u>113,531</u>	<u>104,503</u>
Net assets			<u>113,531</u>	<u>104,503</u>
Funds of the charity				
Restricted funds			23,952	18,406
Unrestricted funds			<u>89,579</u>	<u>86,098</u>
Total charity funds	16		<u>113,531</u>	<u>104,504</u>

These financial statements were approved by the board of trustees and authorised for issue on 20 January 2026, and are signed on behalf of the board by:



Trustee



Trustee

The notes on pages 8 to 14 form part of these financial statements.

St George's and St Peter's Community Association

Notes to the Financial Statements

Year ended 31 May 2025

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is Boyndie Street, Easterhouse, Glasgow, G34 9JE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

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

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

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

St George's and St Peter's Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Depreciation

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

Fixtures and fittings	- Fully depreciated
Motor Vehicles	- 15% reducing balance

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

St George's and St Peter's Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	33,836	6,128	39,964
Grants			
TNL Fund	63,011	–	63,011
Robertson Trust	–	17,000	17,000
Blairtummock Grant	1,000	–	1,000
Toolbank	–	–	–
Age Scotland	2,500	–	2,500
Glasgow City Council	3,849	1,276	5,125
Awards for all - Arts Therapy	–	–	–
Garfield Weston	–	–	–
McCarthy Stone	7,371	–	7,371
Morrisons Foundation	–	–	–
Hugh Fraser	3,000	–	3,000
Young Start Grant Fund	2,305	31,559	33,864
Holiday Programme	14,650	–	14,650
Walking Group Grant	–	12,336	12,336
Root2 Branches	9,653	–	9,653
Zuill Trust	–	–	–
Mental Wellbeing GCVS	12,454	–	12,454
Other donations and legacies			
Taxation recoverable on donations	6,068	–	6,068
	<u>159,697</u>	<u>68,299</u>	<u>227,996</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	47,208	–	47,208

St George's and St Peter's Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
TNL Fund	—	—	—
Robertson Trust	—	17,000	17,000
Blairtummock Grant	—	—	—
Toolbank	15,000	—	15,000
Age Scotland	—	—	—
Glasgow City Council	4,084	—	4,084
Awards for all - Arts Therapy	10,000	—	10,000
Garfield Weston	10,000	—	10,000
McCarthy Stone	—	—	—
Morrisons Foundation	5,750	—	5,750
Hugh Fraser	—	—	—
Young Start Grant Fund	—	37,169	37,169
Holiday Programme	—	15,349	15,349
Walking Group Grant	—	3,510	3,510
Root2 Branches	—	—	—
Zuill Trust	4,042	—	4,042
Mental Wellbeing GCVS	26,800	—	26,800
Other donations and legacies			
Taxation recoverable on donations	2,758	—	2,758
	<u>125,642</u>	<u>73,028</u>	<u>198,670</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Glasgow City Council - Lunch	6,893	6,893	2,421	2,421
Elderly Care Project Account	28,835	28,835	26,767	26,767
	<u>35,728</u>	<u>35,728</u>	<u>29,188</u>	<u>29,188</u>

St George's and St Peter's Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Association	92,474	—	92,474
Elderly Care Project Account	58,812	—	58,812
BEE	38,257	62,753	101,009
Support costs	2,401	—	2,402
	<u>191,944</u>	<u>62,753</u>	<u>254,697</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Association	87,015	—	87,015
Elderly Care Project Account	74,586	—	74,586
BEE	11,681	67,637	79,318
Support costs	4,200	—	4,201
	<u>177,482</u>	<u>67,637</u>	<u>245,120</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Association	92,474	—	92,474	87,015
Elderly Care Project Account	58,812	—	58,812	74,586
BEE	101,009	—	101,009	79,318
Governance costs	—	2,402	2,402	4,201
	<u>252,295</u>	<u>2,402</u>	<u>254,697</u>	<u>245,120</u>

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>2,420</u>	<u>2,847</u>

9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,400</u>	<u>4,200</u>

St George's and St Peter's Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	86,296	82,743
Social security costs	2,813	2,636
Employer contributions to pension plans	4,577	4,507
	<u>93,686</u>	<u>89,886</u>

The average head count of employees during the year was 3 (2024: 3).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 June 2024 and 31 May 2025	<u>1,600</u>	<u>37,140</u>	<u>38,740</u>
Depreciation			
At 1 June 2024	1,600	21,004	22,604
Charge for the year	–	2,420	2,420
At 31 May 2025	<u>1,600</u>	<u>23,424</u>	<u>25,024</u>
Carrying amount			
At 31 May 2025	<u>–</u>	<u>13,716</u>	<u>13,716</u>
At 31 May 2024	<u>–</u>	<u>16,136</u>	<u>16,136</u>

13. Debtors

	2025	2024
	£	£
Prepayments and accrued income	<u>–</u>	<u>717</u>

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	<u>2,550</u>	<u>2,250</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,577 (2024: £4,507).

St George's and St Peter's Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

16. Analysis of charitable funds

Unrestricted funds

	At 1 June 2024	Income	Expenditure	At 31 May 2025
	£	£	£	£
General funds	<u>86,098</u>	<u>195,425</u>	<u>(191,944)</u>	<u>89,579</u>

	At 1 June 2023	Income	Expenditure	At 31 May 2024
	£	£	£	£
General funds	<u>108,750</u>	<u>154,830</u>	<u>(177,482)</u>	<u>86,098</u>

Restricted funds

	At 1 June 2024	Income	Expenditure	At 31 May 2025
	£	£	£	£
Restricted funds	<u>18,406</u>	<u>68,299</u>	<u>(62,753)</u>	<u>23,952</u>

	At 1 June 2023	Income	Expenditure	At 31 May 2024
	£	£	£	£
Restricted funds	<u>13,015</u>	<u>73,028</u>	<u>(67,637)</u>	<u>18,406</u>

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	13,716	–	13,716
Current assets	78,413	23,952	102,365
Creditors less than 1 year	<u>(2,550)</u>	<u>–</u>	<u>(2,550)</u>
Net assets	<u>89,579</u>	<u>23,952</u>	<u>113,531</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	16,136	–	16,136
Current assets	72,211	18,406	90,617
Creditors less than 1 year	<u>(2,249)</u>	<u>–</u>	<u>(2,249)</u>
Net assets	<u>86,098</u>	<u>18,406</u>	<u>104,504</u>