

# Glasgow The Caring City

Scotland · Charity number SC029090

## Details

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Known as	The Caring City Network
Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	1999-06-09
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** 3 Baird Gardens  
Blantyre  
Glasgow  
G72 0WT

## Activities

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**Activities:** 'It makes grants, donations, loans, gifts or pensions to individuals', 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

**Purposes:** 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of health', 'the saving of lives', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science', 'the advancement of public participation in sport', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the advancement of human rights, conflict resolution or reconciliation', 'the advancement of environmental protection or improvement', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

**What the charity does:** Our Charity at its core helps people in need. Our activities are relatively wide but the majority of our effort and resource is categorised in three elements or charity 'brands'. Skills Barn - we provide education and employment pathways and training for people for whom mainstream education is not always suitable. Most particularly with ASN school pupils, but also young people on diversion courses or with chaotic lives. Community249 - we provide an anchor service and premises for other community based and not for profit organisations who align with a community betterment philosophy of collaboration and help. Soap Aid - we have a hygiene product that is shipped to people in need across the world, an absolutely necessary commodity for people in desperate circumstances to alleviate the significant health risks they face. In addition to that we have recycling and community volunteering initiatives.

**Beneficiaries:** 'Children or young people', 'Older People', 'People with disabilities or health problems', 'People with a particular ethnic or racial origin', 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

**Objectives:** To respond in times of emergency anywhere in the world or in respect of national or international concern to relieve hardship, to save lives and in the longer-term to rebuild and renew communities sustainably. to advance citizenship and community development, in the West of Scotland and elsewhere, so as to prevent or relieve poverty, address hardship, promote religious and racial harmony and ensure equality and diversity. to promote Glasgow and Scotland, at a local and global level, positively as a multicultural and balanced society. and to educate the public generally about and promote all of these Charitable Purposes.

## Geography

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- **Main operating location:** Glasgow City
- **Geographical spread:** UK and overseas

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-06-30	£160,210	£204,788	-	3
2024-06-30	£198,767	£160,673	-	2
2023-06-30	£189,741	£235,554	-	2
2022-06-30	£295,978	£299,337	-	2
2021-06-30	£201,559	£169,824	-	1

**Glasgow The Caring City**

Scotland - Charity number SC029090

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# Accounts

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**GLASGOW THE CARING CITY**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2025**

*Company No: SC324923*

*Scottish Charity No: SC029090*

**GLASGOW THE CARING CITY**  
**INDEX TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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	<b>Page</b>
Information	1
Directors' Report	2
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9

**GLASGOW THE CARING CITY**

**CHARITY INFORMATION**

<b>Directors</b>	Rev. Neil Galbraith Kevin McGuckien FCCA Luciano Rebecchi Kevin Kelly Lorraine Gray
<b>Address</b>	3 Baird Gardens Blantyre Glasgow G72 0WT
<b>Scottish Charity Number</b>	SC029090
<b>Bankers</b>	The Royal Bank of Scotland Glasgow Sauchiehall Street Branch 23 Sauchiehall Street Glasgow G2 3AD
<b>Accountants</b>	KAL Accountants Chartered Certified Accountants 3 Baird Gardens Blantyre G72 0WT
<b>Independent Examiner</b>	D Brown FCCA RAM Accountants Admiral House Montgomery Place East Kilbride G74 4BF

## GLASGOW THE CARING CITY

### DIRECTORS' REPORT

#### FOR THE YEAR ENDED 30 JUNE 2025

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The Directors present their report and the financial statements of the charity for the accounting period ended 30 June 2025.

#### Directors

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Directors. The Directors serving during this period are detailed on page 1.

#### *STRUCTURE, GOVERNANCE, FINANCE AND MANAGEMENT*

#### Objectives and Structure

The objectives of the Charity are defined in the Deed of Declaration of Trust and are as follows: -

- Relief of poverty
- Advancement of education.
- Advancement of health.
- Advancement of human rights
- Advancement of environmental protection or improvement
- Relief of those in need through age, ill health or disability.

The Charity is structured to meet its objectives by responding primarily with human support and gifts in kind. The Charity has no desire to hold significant cash reserves and is structured in a way to ensure fiscal costs are minimal and seek grants to cover necessary expenditure.

The surplus for the year is shown on page 7. Historically the Charity has struggled to meet costs simply by virtue of having no legacy, contracted or regular funding. For a second year in a row there is no doubt that our efforts on the ground were well supported by funders. There is no desire to accumulate cash reserves but the Directors appreciate the need for stability and prudence. We will continue to monitor and review expenditure with a view to ensuring that financial affairs are conducted in a prudent and effective manner. All restricted funds received in the year were spent as directed and required. Really importantly we also must note that some funding is in arrears, falsely suppressing the general reserve which recovers on receipt of funds, referred to again below.

#### Achievements and future developments

The Charity continues to work at home and abroad on its projects. The international support effort is subject to its own full report that is available on request. SoapAid via Soap Works is central to that.

The year to 30 June 2025 saw us continue to develop our core resource deployment to support young people in our pioneering Skills Barn project. The support of CEIS strengthening communities fund has been absolutely pivotal in establishing the program. The cycle of funding ended in March 2025.

Our core team has had some stability thanks to the consistency of funding. This is such a boost for us. Job security is something we have rarely ever had foresight in funding to be able to confidently provide. The cyclical nature and changing shape of funding does mean that year to year our accounts can look really quite different in terms of finance. Our ability to provide consistency of service with our Skills Barn and Community 249 projects is down to the agility of our team, especially our manager, Ross.

Our community at 249 Govan Road is growing strength and resiliency to be ever less dependant on the Charity. Diversity, inclusion, entrepreneurialism, cross organisation support thrive at 249 GR. We generally share a goal of inclusion, health and welfare, albeit in a spectrum of diverse ways, from artistic endeavour to physical health and skills development.

## GLASGOW THE CARING CITY

### DIRECTORS' REPORT

#### FOR THE YEAR ENDED 30 JUNE 2025

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Returning to the Soap Aid program mentioned above, while it does not consume huge resource we remain one of the world's leading suppliers to refugee camps of hygiene product and we are enormously grateful and proud of our partners at Soap Works.

Reduce, Reuse, recycle is a real live everyday work in practice for the Charity. As ever and as we perennially say, we are hugely grateful to our delivery partner organisations of the police, fire service, Soap Works among others.

Developing community projects and skills training at our base in Govan are how we are making the space sustainable, viable and vibrant. Much of our community and charity work undertaken is in collaboration with other non profits operating under their own banners from our hub, be it arts and skills for underprivileged, support for physical and mental health and for supporting refugees. The continued CEIS strengthening communities fund has been truly transformational for the charity, our community in Govan and the service users we have engaged. This is the way forward for our organisation, an asset for Glasgow and its wider community to make lives better through skills, training and opportunity. As that funding comes to an end we are committed to ensuring it is the foundation of a continuing legacy and not the end of the program.

The charity has responded to many disasters over its lifetime, and we will continue to do so. The focus for our resource in recent years has no doubt shifted to our projects at home in Glasgow and Scotland. The commitment has seen the development of the Community 249 program and the opening of Clyde Mod's units within our hub that provides a fantastic community environment for burgeoning artists, not for profits and learning hubs.

Our Skills Barn program complete year 2 of 3 of our funding cycle from The Robertson Trust and enabled us to take the skills program to yet another level, to the acclaim of carers, teachers and parents. We must reiterate that a three year cycle of funding like this is such stabilising way to fund a charity and we are so thankful.

To that end we also received most welcome funds from the Health and Social Care Alliance, Glasgow City Council, Bikes for the disabled and we applied the remaining funds from the National Lottery award from last year. These continuity and support funds are how we continue the legacy and support ASN young people, those with challenging life circumstances and other needing a chance. Thank you. Our work with exceptional people at Rutherglen High has also been exceptionally fulfilling for all, we feel.

We received a surprise and very welcome donation to our Christmas program the Pears Foundation. This fund, together with the efforts of the staff at Pursuit Marketing made Christmas a more joyful time for a large number of Glasgow families an young people.

We continue our recycling initiatives and we are hugely appreciative of the support of Nathan's textiles recyclers with their donations becoming a solid base in pursuing financial sustainability for the Charity alongside our recycling and community programs at the hub. Our website is still under development at the time of writing. Our Facebook page gives more real time updates and we would encourage anyone who wants a flavour of what we do to peruse the Facebook page, scrolling back now to years of contributions and up to the very current. The projects we have are all aimed at making real achievements while all having to self fund themselves.  
[www.facebook.com/CARINGCITY](https://www.facebook.com/CARINGCITY)

We work with many partners, multi faith partners, Trossachs Search and Rescue and Bute Resilience and we are very proud of them and our collaboration. We also have individuals who quietly donate and support us, it is extremely humbling. We believe we are a progressive charity and we have made clear efforts in Diversity, LGBTI awareness, and inclusion work.

## GLASGOW THE CARING CITY

### DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

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Volunteers are the lifeblood of Glasgow the Caring City. As a charity, we could not afford the skills we have within our volunteer community; the medical staff, the engineers, the drivers, the packers, the loaders and every other skill that comes along with our crew. They are appreciated beyond words.

The community we have established at 249 Govan Road has been years in the making. We hope to make that flourish in the years ahead.

#### **Risk management**

The Directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to the major risks, while recognising this as a significant ongoing challenge.

#### **Reserves policy**

The General fund represents the unrestricted funds arising from past operating results. It also represents the free reserves. The Directors have examined the requirement to maintain free reserves and concluded that the most appropriate level is between 3 and 5 months of unrestricted operational expenditure. This approximates to between £16,834 and £28,057. At 30 June 2025 the General fund balance was £7,475. It is really important to note that our CEIS funding is received in arrears and that we had three quarters outstanding at the date of these accounts. We report on a cash basis and have used our free reserves to fund the associated program in real time while we awaited the funding. On receipt of the funds our reserves were entirely restored to a level at the top end of our desired range.

The general reserve is therefore deemed adequate to meet the needs of the Charity in accordance with the formula but we are mindful of the requirement to fund core costs beyond any grant legacy period. It will be continually monitored with a view to maintaining the minimum level required. Running costs in terms of overheads and fixed costs are always kept as low as possible.

**GLASGOW THE CARING CITY**

**DIRECTORS' REPORT**

**FOR THE YEAR ENDED 30 JUNE 2025**

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*STATEMENT OF DIRECTORS' RESPONSIBILITIES*

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors 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 period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Directors are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware and
- the Directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved on behalf of the Directors.



.....  
Rev N Galbraith, Director

Dated: 24-Mar-26

**GLASGOW THE CARING CITY**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GLASGOW THE CARING CITY**

**FOR THE YEAR ENDED 30 JUNE 2025**

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I report on the accounts of the charity for the year ended 30 June 2025 which are shown on pages 7 to 11.

**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 Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity's trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

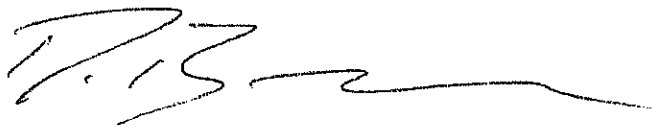
In the course of my examination, no matter has come to my attention

(a) which gives me reasonable cause to believe that in any material respect the requirements :

- (i) to keep accounting records in accordance with Section 44 (1) ( a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
- (ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



D Brown FCCA  
RAM Accountants  
Admiral House  
Montgomery Place  
East Kilbride  
G74 4BF  
24 March 2026

GLASGOW THE CARING CITY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	General Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Income from Charitable Activities</b>					
Donations and legacies		30,396	-	30,396	64,065
Appeals	2	-	98,593	98,593	109,695
Fundraising initiatives	3	30,400	-	30,400	24,730
Sundry income		821	-	821	277
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources		61,617	98,593	160,210	198,767
 <b>Charitable expenditure</b>					
Cost of Generating Funds					
Charitable Activities	4	26,229	120,618	146,847	100,722
Management and administration	5	57,941	-	57,941	59,951
Governance costs		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Total charitable expenditure		84,170	120,618	204,788	160,673
<b>Net Incoming/(Outgoing) Resources</b>		(22,553)	(22,025)	(44,578)	38,094
Transfers Between Funds		(15,727)	15,727	-	-
<b>Total funds brought forward</b>		45,755	24,267	70,022	31,928
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>		<u>7,475</u>	<u>17,969</u>	<u>25,444</u>	<u>70,022</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirement for an income and expenditure account under the Companies Act 2006.

GLASGOW THE CARING CITY

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025		2024	
		£	£	£	£
<b>CURRENT ASSETS:</b>					
Prepayments and hub debtors		945		16,375	
Cash at bank and in hand		<u>28,318</u>		<u>58,218</u>	
		29,263		74,593	
<b>CREDITORS: Amounts falling due within one year</b>					
	6	<u>3,819</u>		<u>4,571</u>	
			25,444		70,022
<b>NET ASSETS</b>					
			<u>25,444</u>		<u>70,022</u>
<b>FUNDS</b>					
General funds	7		7,475		45,755
Restricted funds	8		17,969		24,267
			<u>25,444</u>		<u>70,022</u>

For the year ending 30 June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The financial statements were approved and authorised for issue by the Directors on 24 March 2026 and signed on their behalf by:



K J McGuckien  
Director



Rev N W Galbraith  
Director

GLASGOW THE CARING CITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES

**Accounting Convention**

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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 (FRS102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provision in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

**Going Concern**

The Trustees are satisfied that there are no events that would affect the charity's ability to continue as a going concern and this basis is appropriate for the preparation of the accounts.

**Income**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that the income will be received.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is 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 obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Fund Accounting**

The nature and purpose of each fund are explained in note 8.

2. APPEALS

	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds
	2025	2025	2024	2024
	£	£	£	£
Grant applications	-	98,593	4,000.00	105,695
	-	98,593	4,000.00	105,695

3. FUNDRAISING INITIATIVES

	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds
	2025	2025	2024	2024
	£	£	£	£
Shared Hub community fees	30,400	-	24,730	-
	30,400	-	24,730	-

GLASGOW THE CARING CITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

4. CHARITABLE ACTIVITIES

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Wages	21,447	10,667
Community Hub Development	4,782	8,627
	<u>26,229</u>	<u>19,294</u>

The international work carried out by the Charity is included under the generic heading "Emergency relief projects." The work done on projects in Scotland focuses citizenship and education as well as poverty relief. Restricted funds are separately identified in note 8 to the accounts while the Directors report gives a fuller explanation of the work carried out.

5. MANAGEMENT AND ADMINISTRATION

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Insurance	2,436	2,436
Rent, heat, light and water	42,000	46,866
Trainee wages	-	3,642
Phone and internet	431	916
Postage and stationery	369	(21)
Advertising & Marketing	544	-
Repairs	4,404	833
Travel	-	678
Accountancy fees	4,320	4,320
Professional fees	1,500	-
Bank charges	164	281
Specific Project	1,773	-
	<u>57,941</u>	<u>59,951</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accruals and deferred income	204	315
Project invoice creditors	615	1,256
Directors loan	3,000	3,000
	<u>3,819</u>	<u>4,571</u>

GLASGOW THE CARING CITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

7. FUNDS

	General funds £	Restricted funds £	Total £
At 1 July 2024	45,755	24,267	70,022
Income for the year	61,617	98,593	160,210
Expenditure for year	(84,170)	(120,618)	(204,788)
Transfers	(15,727)	15,727	-
At 30 June 2025	<u>7,475</u>	<u>17,969</u>	<u>25,444</u>

8. RESTRICTED FUNDS

	Brought Forward	Income £	Expenditure £	Transfers	Carried Forward £
CEIS Strengthening Communities	-	12,555	(11,786)	(769)	-
Skills Barn	-	18,527	(35,023)	16,496	-
Robertson Trust	5,934	24,000	(19,615)	-	10,319
National Lottery	18,333	-	(18,333)	-	-
Bikes for the Disabled	-	18,511	(18,511)	-	-
Pears Foundation	-	10,000	(10,000)	-	-
Health & Social Care Alliance	-	15,000	(7,350)	-	7,650
At 30 June 2025	<u>24,267</u>	<u>98,593</u>	<u>(120,618)</u>	<u>15,727</u>	<u>17,969</u>

The CEIS Community Enterprise Grant gave us funding that created a stronger base for our community 249 projects, most notably our Skills Barn project which is designed to address challenges facing young and disadvantaged people in the labour market. This has become a central service of our organisation. Essentially those projects are largely overlapping and we are careful to apply the funds received in the manner directed by any restriction and application. The other funds were most welcome and we believe the outcomes at the very least matched if not surpassed the funders desired outcomes. More is written in the Trustees report.

9. TRUSTEES

None of the Trustees (or any person connected with them) received any remuneration or benefits from the Charity during the year nor for the prior year ended 30 June 2024.

10. EMPLOYEES

The average monthly number of employees during the year was:

	2025	2024
Total	<u>3</u>	<u>3</u>

12. TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.