

Watch Us Grow

Scotland · Charity number SC030051

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2000-04-07
Register	View on the OSCR register

Contact

Address	Watch US Grow Palacerigg House Palacerigg Country Park Cumbernauld G67 3HU
Website	www.watchusgrow.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of health', '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: Watch US Grow is dedicated to making positive changes in the lives of Adults with Additional Support Needs. We create opportunities for people to learn new skills, grow in confidence and become more independent. We believe everyone should have the opportunity to a purposeful role, where they are valued, involved, listened too and can go home at the end of a day's work, feeling the satisfaction of achievement. Our goal is to help people not only live more equally within their own communities but thrive.

Beneficiaries: 'Older People', 'People with disabilities or health problems', 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

Objectives: To relieve the needs, promote the welfare and advance (through training and work experience) the employment prospects of people who suffer from mental and/or physical disability, illness or impairment and in particular those who live within North Lanarkshire and environs ('the Operating Area') by carrying on trading activities as a garden nursery (and as suppliers of such ancillary services as the directors may consider appropriate from time to time) where the work in connection with such trading activities is mainly carried on by people who are disabled or who are experiencing or have experienced mental health difficulties. (2) To advance education, particularly among people who suffer from any form of mental and/or physical disability, illness or impairment who live within the Operating Area. (3) To promote training in skills of all kinds, particularly such skills as will assist individuals who suffer from any form of mental and/or physical

disability, illness or impairment who live within the Operating Area in obtaining paid employment. (4) To preserve, restore and improve the local environment through the development of community recycling services and other environmental improvement programmes. (5) To promote, establish, operate and/or support other projects and initiatives of a charitable nature for the benefit of the community within the Operating Area.

Geography

- **Main operating location:** North Lanarkshire
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£295,669	£216,027	-	7
2024-06-30	£229,262	£196,758	-	7
2023-06-30	£208,202	£195,019	-	8
2022-06-30	£202,045	£190,252	-	8
2021-06-30	£165,217	£152,031	-	6

Watch Us Grow

Scotland - Charity number SC030051

Accounts

Company Registration Number: SC297963

Charity Registration Number: SC030051

Watch Us Grow

Annual Report and Unaudited Financial Statements

For the year ended 30 June 2025

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Reference and Administration

Charity Name: Watch Us Grow
Charity Number: SC030051
Company Number: SC297963
Registered and Principal Office Palacerigg House
Palacerigg Country Park
Cumbernauld
G67 3HU

Our advisers

Bankers Virgin Money
5 Tay Walk
Cumbernauld
G67 1BU

Accountants Curle & Co.
Chartered Accountants
22 Backbrae Street
Kilsyth
G65 0NH

Directors

Chair: Thomas Jamieson Hyslop Fisher

Treasurer: William Lees

Directors: Thomas Jamieson Hyslop Fisher
Linzi Howie – resigned 27 June 2025
Mary Catherine Keenan
Donna Kiddie
William Lees
Ian Martin
Alison Philipps
Emily Ross
Donna George – appointed 26 June 2025

Watch Us Grow
Report of the Trustees
For the year ended 30 June 2025

Report of the Trustees

Structure, Governance and Management

Governing Document

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The methods used to recruit and appoint new charity trustees:

Under the articles of Association, directors shall be appointed to hold the offices of Chairperson, Vice Chairperson, Treasurer and any other offices which the directors may consider appropriate. At each Annual General Meeting, the members may elect any members to be an Electoral Director. Any member who wishes to be considered for election as an Electoral Director must lodge with the company in written notice at least seven days before the Annual General Meeting. The directors may at any time appoint any member (providing he/she is willing to act) to be a director.

The charity's organisational structure

By operation of law, all trustees and directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The Directors are all individuals.

The Company is established as a Company Limited by Guarantee and not having a share capital, under a Memorandum of Association which establishes the objects and powers of the company and is governed by the Articles of Association. The liability of the members is limited to £1 each. The company is prohibited from paying a dividend. It has been granted charitable status by HM Revenue and Customs.

Objectives

The objectives of the charity are:

To improve the welfare and advance the personal capacity of adults who live with Additional Support Needs. We do this by engaging service users in interests such as gardening, the outdoors and wildlife, also cooking and other home skills, Arts and Crafts and any other interests that embrace the imagination of our service users and allows them to develop and expand on their own skill sets. We promote the advancement of all education and training that will increase an individual's independence. We also work to preserve, restore and improve the local environment and provide the local community with an alternative place to buy plants. We work to help carers by creating respite opportunities both during the day and in the evening.

Activities and achievements

The main activities undertaken during the year

This year we have been further developing the newer areas in the garden, creating new main entrance in a safer position of the road. More rewilding, attracting wildlife, watching and recording the wildlife and then learning about it. Continuing on from last year we have built more wildlife habitats, this includes the creation of more wildflower areas, further development of our small, wooded areas.

Our biggest development was the installation of our newly donated garden. The Chelsea Garden or the Downs syndrome Scotland garden was part of the 2025 Chelsea Flower show and has been relocated to Watch Us Grow. This has taken a lot of partner work, goodwill, patience and planning but it will be worth it. There is still a lot of work to do before it is reopened in June 2026.

Watch Us Grow
Report of the Trustees
For the year ended 30 June 2025

In our house we continue our work with learning home skills like cooking, cleaning and making beds etc but also decorating, DIY and how to fix and reuse things. Our twice weekly activity evenings with themes of movie nights, games nights, Arts n Craft nights and also keep fit nights are both successful and are attended well.

we started to deliver courses specifically for carers, beginners gardening, wildlife ID walks and walks with the camera. These courses were really well attended and really well received by participants. These courses have now developed into our Wednesday Volunteer group which now has 6 regular volunteers attending, the group help out with all the garden jobs that our students don't get around to.

The contribution of volunteers during the year

As I mentioned above, our courses have turned into volunteers with a regular bunch of 6 brilliant people arriving every Wednesday to weed, water, take cutting, replanting and everything else gardening that we can't get to. Adding to that we have now an additional 4 volunteers that come once a week to work on other jobs, woodwork, landscaping and also House DIY, all are a brilliant addition to the WUG family.

We also have booked in before April 8 corporate volunteer groups who will spend a day each with us, they will mostly be working on the Chelsea garden to prepare it for the relaunch in June.

Fundraising activities during the year

Most of our Funding comes from social care budgets held by our service users who pay a fee to attend. Other large funders have been The National lottery community fund, The Carer Breather Fund, NL Environmental Fund and the Campsie trust and also the NHS. We also receive a small percentage of funding from donations and raise money from selling plants to visitors to the garden and also from pop up stalls when we get the opportunity.

The difference the charity's performance during the year has made to the beneficiaries of the charity

Service users

The local area has limited resources for adults with ASN specifically. We regularly provide 26 individuals, social, educational, purposeful, empowering roles they can be proud of, rely on and expand their confidence, independence and sense of autonomy. We provide our service users a place to work hard and feel valuable in the community. We create a safe environment to make friendships and feel equal amongst peers.

Carers

Increasing our services has created more respite for carers and we know first-hand from their responses to us that we have made a huge difference to them especially by creating more respite time and new activities and facilities just for them.

The local community

Our garden provides a much-needed interaction between people with ASN and people without. We invite people to come in and enjoy our peaceful place, enjoy our work and buy plants from us. The benefit to the local community is invaluable when looking at reducing stigmas around ASN, mental health and other vulnerable people's conditions. We provide an alternative place to buy plants, a reason to come to the country park and an accessible place for families and children to learn about growing food. WUG has also contributed helping with food poverty, we are proud to say that 100% of produce we do not use ourselves goes to another local organisation to distribute to vulnerable people and families.

Watch Us Grow
Report of the Trustees
For the year ended 30 June 2025

Financial review

The results for the year ended 30 June 2025 are given in the Statement of Financial Activities on page 8. The assets and liabilities are detailed in the Balance Sheet on page 9.

There is a surplus for the year of £79,642 compared with £32,504 last year.

At the end of the year unrestricted reserves are £183,727 (l/y £136,460) and restricted reserves £59,421 (l/y £27,046).

Reserves policy

The restricted funds received during the year were used for the purposes laid down by donors. The general fund, which is revenue generated by the charity, represents the unrestricted funds. The charity has built up a reserve that will cover costs of more than three months' pay for all staff if we should ever find ourselves in a position like we did in the pandemic of 2020.

Availability and adequacy of assets in each fund

The Board are satisfied that we can continue to build the assets in each fund to successfully fulfil our obligations.

Risks and uncertainties

The board feel the financial uncertainties and risks caused during the pandemic have been mitigated to a degree that uncertainty has changed to a sense of stability.

Plans for the future

WUGs plan for the future are to maintain the quality and improve where needed our existing projects, "In the Garden and At Home". We do have another project in development at the moment; this is a hospitality project where we will serve homemade refreshments to the public.

Method of preparation

The financial statements are set out on pages 8 to 19.

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

Watch Us Grow
Report of the Trustees
For the year ended 30 June 2025

Statement of Directors' Responsibilities

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

In particular, the Companies Act 2006 and charity law require the Board of Directors 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 Board is required to:-

- prepare the accounts in accordance with the 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 UK accounting standards 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 Directors 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 the Companies Act 2006 and comply with the regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

The Directors are also responsible for the contents of the Directors' report, and the statutory responsibility of the Independent Examiner in relation to the Directors' 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.

Director and Trustee:

Name:

_Thomas Jamieson Hyslop Fisher_____



Date:

26/3/26_____

Independent Examiner's Report

I report on the accounts of the charity for the year 30 June 2025 which are set out on pages 8 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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) (a) to (c) of the 2006 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 2006 Accounts Regulations. 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:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2008 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

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

Date:


Gareth G Curle C.A.
Curle & Co
Chartered Accountants
22 Backbrae Street
Kilsyth
G65 0NH

Watch Us Grow
Statement of Financial Activities
For the year ended 30 June 2025

Statement of Financial Activities (incorporating the income & expenditure statement)

	Notes Ref	Current Year Unrestricted Funds 2025 £	Current Year Restricted Funds 2025 £	Current Year Total Funds 2025 £	Last Year Total Funds 2024 £
Income and endowments					
Donations and legacies	3	9,769	134,836	144,605	98,002
Charitable activities	4	144,394	-	144,394	126,347
Other trading activities	5	4,428	-	4,428	4,064
Investment income	6	2,242	-	2,242	849
Total Income		160,833	134,836	295,669	229,262
Expenditure					
Charitable activities	7	113,566	102,461	216,027	196,758
Total expenditure		113,566	102,461	216,027	196,758
Net (expenditure)/ income for the year		47,267	32,375	79,642	32,504
Transfers between funds		-	-	-	-
Net movement in funds		47,267	32,375	79,642	32,504
Reconciliation of funds:					
Total funds brought forward		136,460	27,046	163,506	131,002
Transfer from provision to fund	13	-	-	-	-
Total funds carried forward		183,727	59,421	243,149	163,506

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 10 to 19 form part of these financial statements.

Watch Us Grow
Balance Sheet
For the year ended 30 June 2025

Balance Sheet

	Notes Ref	2025 £	2024 £
Fixed Assets			
Tangible assets	9	15,378	26,183
Current Assets			
Stocks	10	3,269	3,437
Debtors	11	34,626	25,871
Cash at bank and in hand		209,702	124,753
Total Current Assets		<u>247,597</u>	<u>154,061</u>
Creditors: amounts falling due within one year	12	<u>(19,826)</u>	<u>(16,737)</u>
Net Current Assets		<u>227,771</u>	<u>137,323</u>
Total Assets less Current Liabilities		<u>243,149</u>	<u>163,506</u>
Long Term Liabilities		<u>-</u>	<u>-</u>
The Total Net Assets of the Charity		<u>243,149</u>	<u>163,506</u>
Reserves			
Unrestricted Funds	14 & 15	183,728	136,460
Restricted Funds	14 & 15	59,421	27,046
Total Charity Funds		<u>243,149</u>	<u>163,506</u>

The directors are satisfied that the company is entitled to exemption under section 477 of the Companies act 2006 and that the members have not required the company to obtain an audit of its financial statements in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with section 386 and 387 of the Companies Act 2006; and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit and loss for each financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board and signed on its behalf by:

Director and Trustee:

Name:

Thomas Jamieson Hyslop Fisher

Date:

26/3/26

The notes on pages 10 to 19 form part of these financial statements.

Notes to the Accounts

1 Accounting policies

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 February 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration.

Income recognition

All income resources recognised in the statement of financial activities (SOFA) on a receivable basis.

Income from government and other grants, whether capital grants or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Grants relating to a specific project are allocated to the appropriate restricted fund.

Donated goods, facilities and services

Donated goods are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items. In the absence of any direct evidence of fair value of donated goods, then a value derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales. If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Watch Us Grow
For the year ended 30 June 2025
Notes to the Accounts

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.

Office Equipment	25% reducing balance
Motor Vehicles	25% reducing balance
Structural Fixtures	12.5% straight line

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Cash and bank balances

Cash held by the charity is included at the amount 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

The company 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.

Liability to taxation

Due to charitable status, the company is exempt from UK corporation tax.

2 Net income/(expenditure)

	2025	2024
	£	£
This is stated after charging:		
Depreciation of fixed assets	10,803	11,566
Independent examination fee	2,280	2,280

Watch Us Grow
For the year ended 30 June 2025
Notes to the Accounts

3 Donations and Legacies

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2024 £
Donations & gifts			
Donations	9,769		9,769
Grants:			
Big Lottery		72,738	72,738
Carers' Breather Fund		20,598	20,598
NHS Lanarkshire		31,500	31,500
Campsie Trust		10,000	10,000
	9,769	134,836	144,605

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2023 £
Donations & gifts			
Donations	19,888		19,888
Grants:			
Big Lottery		47,049	47,049
Carers' Breather Fund		20,565	20,565
NHS Lanarkshire		10,500	10,500
	19,888	78,114	98,002

Watch Us Grow
For the year ended 30 June 2025
Notes to the Accounts

4 Income from charitable activities – trading activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Student fees	135,517	-	135,517	120,078
Plant sales	8,877	-	8,877	6,269
	144,394	-	144,394	126,347

5 Other trading activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Membership activities	4,428	-	4,428	4,064
	4,428	-	4,428	4,064

6 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	2,242	-	2,242	849
	2,242	-	2,242	849

Watch Us Grow
For the year ended 30 June 2025
Notes to the Accounts

7 Expenditure on charitable activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Direct Costs				
Staff Costs (see note 8)	77,087	72,988	150,075	150,702
Motor and travel	7,238		7,238	4,179
Training and volunteer expenses	1,207		1,207	-
Plant purchases	311		311	-
Project Costs:				
Activity nights		3,463	3,463	2,742
At Home		248	248	468
In the Garden		9,845	9,845	4,414
The Tea House		6,485	6,485	772
Mixed project		915	915	3,820
Direct total	85,843	93,944	179,787	167,097
Support Costs:				
Rent	5,449		5,449	4,695
Rates and water charges			-	-
Insurance	4,046		4,046	3,664
Light, heat and power	3,094		3,094	3,025
Repairs, renewals and maintenance	6,980		6,980	1,787
Telephone and internet	540		540	891
Post, stationery and office	683		683	486
Computer costs	384		384	558
Accountancy	1,981		1,981	709
Independent examination	2,280		2,280	2,280
Legal and consultancy	-		-	-
Depreciation	2,286	8,517	10,803	11,566
Support total	27,723	8,517	36,240	29,661
Total expenditure on charitable activities	113,566	102,461	216,027	196,758

In 2024 expenditure on charitable activities was split £106,377 unrestricted and £90,391 restricted.

Watch Us Grow
For the year ended 30 June 2025
Notes to the Accounts

8 Staff costs and numbers

	2025 £	2024 £
Gross Salaries	140,082	142,084
Employer's National Insurance	6,013	6,141
Employer's pension contributions	3,980	2,477
Staff tribunal payments	-	-
	150,075	150,702

Numbers of full-time employees or full-time equivalents

	2025	2024
The average number of total staff employed in the year was	7	7

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. The trustees did not claim any expenses in the year.

No employees earned more than £60,000 in either the current or previous years.

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

9 Tangible fixed assets

	Structural Fixtures £	Fixtures & Equipment £	Motor Vehicles £	Total £
Cost				
At 1 July 2024	68,139	41,288	18,264	127,691
Additions				
Disposals				
At 30 June 2025	68,139	41,288	18,264	127,691
Depreciation				
At 1 July 2024	51,104	33,281	17,123	101,508
Charge for the year	8,518	2,001	286	10,805
On disposal				
At 30 June 2025	59,622	35,282	17,409	112,313
Net book value				
At 30 June 2025	8,517	6,006	855	15,378
At 30 June 2024	17,035	8,007	1,141	26,183

Watch Us Grow
For the year ended 30 June 2025
Notes to the Accounts

10 Stock

	2025 £	2024 £
Stock in hand	3,269	3,437
	<u>3,269</u>	<u>3,437</u>

11 Debtors

	2025 £	2024 £
Trade debtors	32,456	22,722
Prepayments and accrual income	2,170	2,243
VAT	-	906
	<u>34,626</u>	<u>25,871</u>

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	529	460
Social security and other taxes	1,366	1,584
VAT	2,548	-
Accrued expenses	14,390	14,199
Pension	993	495
	<u>19,826</u>	<u>16,738</u>

13 Long Term Liabilities and Restricted Structural Fixtures Fund

	Restricted Structural Fixtures Fund 2025 £	Long Term Liabilities 2025 £	Restricted Structural Fixtures Fund 2024 £	Long Term Liabilities 2024 £
Opening balance	17,036		25,553	
Long term liabilities balance				
Transferred from long term liabilities balance				
Structural Fixtures depreciation charge for year	-8,517		-8,517	
Transfer previous years' depreciation from unrestricted				
	<u>8,519</u>		<u>17,036</u>	

The above fund represents a restricted grant which was used to purchase structural fixtures in a previous year. The annual depreciation charge is posted as restricted expenditure against this fund each year until both the fund and the net book value of the assets are nil.

Watch Us Grow
For the year ended 30 June 2025
Notes to the Accounts

14 Movement of Funds

	Balance at 1 July 2024	Income	Expenditure	Transfers	Balance at 30 June 2025
	£	£	£	£	£
Unrestricted Funds:					
General Fund	136,460	160,833	(113,565)	-	183,728
Restricted Funds:					
Big Lottery Community Fund	7,194	72,737	(62,593)		17,338
Carer Breather Fund	2,796	20,598	(17,311)		6,083
NHS Lanarkshire	-	31,500	(14,000)		17,500
Campsie Trust	20	10,000	(40)		9,980
Structural fixtures restricted fund	17,036		(8,517)		8,519
	27,046	134,836	(102,461)		59,421
Total Funds	163,506	295,669	(216,026)		243,149

Movement of Funds

	Balance at 1 July 2023	Income	Expenditure	Transfers	Balance at 30 June 2024
	£	£	£	£	£
Unrestricted Funds:					
General Fund	91,689	151,148	(106,377)	-	136,460
Restricted Funds:					
Big Lottery Community Fund	9,802	47,049	(49,657)		7,194
Carer Breather Fund	3,938	20,565	(21,707)		2,796
North Lanarkshire	-	10,500	(10,500)		-
Campsie Trust	20	-	(-)		20
Structural fixtures restricted fund	25,553	-	(8,517)		17,036
	39,313	78,114	(90,381)		27,046
Total Funds	131,002	229,262	(196,758)		163,506

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14 Movement of Funds (cont'd)

The purposes for which the funds as detailed above are held by the charity are: -

Unrestricted and designated funds:

Unrestricted Revenue Funds

These funds are held for 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:

These funds are from grants received for restricted purposes as follows:

Big Lottery Community Fund – funding for two fulltime and one parttime staff member to work in The Garden and At Home projects.

Carer Breather Fund – funding to provide, staff, materials and equipment for Activity Nights, and carer lounge and facilities.

NHS Lanarkshire – funding to provide staff.

Campsie Trust – funding for a chairlift and furniture.

Structural Fixtures – represents the restricted fund for Structural Fixtures purchased in 2019 being written down each year.

15 Analysis of net assets amongst funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Tangible fixed assets	6,859	8,519	15,378	26,183
Current assets	196,695	50,902	247,597	154,061
Current liabilities	(19,826)	-	(19,826)	(16,738)
Long term liabilities	-	-	-	-
	183,728	59,421	243,149	163,506

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Tangible fixed assets	9,147	17,036	26,183	37,749
Current assets	144,430	9,631	154,061	109,559
Current liabilities	(16,738)	-	(16,738)	(16,306)
Long term liabilities	-	-	-	(-)
	136,839	26,667	163,506	131,002

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16 Related Parties

There were no related party transactions requiring disclosure in the year.