Front Lounge Limited

Scotland · Charity number SC032160

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2001-09-11
Register	View on the OSCR register

Contact

Address	205 - 207 Hilltown Dundee DD3 7AF
Website	www.frontlounge.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty','the advancement of education','any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

What the charity does: Front Lounge works to address disadvantage and inequality. Our mission is to empower people to achieve better, brighter futures by building their confidence, skills, experience, and networks. We exist to empower disadvantaged people to be more engaged, motivated and resilient. to gain better access to services. to attain more through education. and to improve their life chances and create a better future for themselves. We do this through running a number of profiled programmes (Kindred Clothing, Adventures of the Little People, iGNiTE, EVOLUTION) with key target audiences (young parents, those from care experienced backgrounds, those with mental health challenges and issues, and those that live in the most impoverished postcodes). Working with a wide range of partners this work is underpinned by 1-2-1's, small group work, skills transfer and education programmes, homevisiting, and crisis intervention.

Beneficiaries: 'Children or young people','Other defined groups','No specific group, or for the benefit of the community','Other charities or voluntary bodies'

Objectives: (a) The prevention or relief of poverty anywhere in the world by providing or assisting individuals and communities through the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient. (b) To advance the education of children, young people, and adults through the provision of training in skills that will assist in obtaining paid employment in the creative and other industries.

Geography

- **Main operating location:** Dundee City
- **Geographical spread:** Scotland and other parts of the UK

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£115,528	£139,044	-	0
2024-09-30	£97,518	£113,603	-	2
2023-09-30	£142,717	£151,659	-	2
2022-09-30	£216,988	£246,422	-	6
2021-09-30	£141,668	£172,260	-	3
2020-09-30	£211,901	£157,974	-	3

Front Lounge Limited

Scotland - Charity number SC032160

Accounts

Company registration number SC223108 (Scotland)

Charity registration number SC032160 (Scotland)

FRONT LOUNGE LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

FRONT LOUNGE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Secretary	Thorntons Law LLP
Charity number (Scotland)	SC032160
Company number	SC223108
Registered office	Whitehall House 33 Yeaman Shore Dundee DD1 4BJ
Independent examiner	Findlays Chartered Accountants 11 Dudhope Terrace Dundee DD3 6TS
Bankers	HSBC PLC 82-84 High Street Perth PH1 5TH

FRONT LOUNGE LIMITED

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FRONT LOUNGE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The Trustees present their annual report and financial statements for the year ended 30 September 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's constitution, 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Front Lounge mission steadfastly remains:

· To empower people to be more engaged, motivated and resilient

· To help people attain more through education

· To help people gain better access to services

· To work to improve the life chances of the most marginalised in society

The primary focus of Front Lounge in the year has been to complete the necessary activities required to become an SQA approved Learning Centre.

Achievements and performance

<u>January – March 2025</u>

Adventures of the Little People ran a puppet making series of sessions led by HowItFelt alongside a series of filmmaking sessions led by Mark McGreehin. These sessions climaxed in an event attended by friends and family and featuring their puppet show, A World of Emotions, and the premier of the film, ‘Breaking The News’.

<u>March – July 2025</u>

The amazing transformation of the exterior of 205 – 211 Hilltown, aka Front Lounge HQ, was designed by Louise Kirby with input from the Front Lounge diaspora and was implemented by Robert Signs who put up the feature stickers on the windows, and Boyle Decorators who painted the exterior of the property.

<u>February 2025</u>

Vision Day took place at Flour Mill, Dundee and focussed on what Front Lounge’s future would look like on becoming a learning centre.

<u>May 2025</u>

A focus group event - Future Focus – brought children, young people and adults together as a follow up to Vision Day earlier on in the year to consult more deeply with a cross section of the Front Lounge community on the kind of Learning Centre the organisation should become. For the attending families Wild Science provided a unique animal handling experience.

<u>May – June 2025</u>

Kindred Clothing delivered in person in 205 -207 Hilltown, Dundee with 4 learners and Kindred Clothing delivered remotely by Christie Wanless to 3 learners in Kirkwall, Orkney supported by Kirsteen Stewart. This was the first in person supported course outside of Dundee ever. It also featured a four-week Evolution programme with a group of 3 young people.

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June 2025

Front Lounge's third SQA external verification visit was attended by Kindred Clothing Learning Coordinator Chika Inatimi, internal verifier Georgia McLaren, trainee assessors, together with an SQA external verifier, and a couple of staff from Polaris Learning (our parent Learning Centre). Another successful visit helped consolidate Front Lounge's confidence that the organisation is now ready to become a learning centre in its own right.

July 2025

Week long Award in Dance Leadership course delivered by Linzi McLagan of YDance, supported by Amy Deans and Claire Gardiner, hosted by The Vine, Dundee, and featuring 10 learners.

August 2025

Adventures of the Little People Summer Camp with Beth Gildea of YDance + Amy Deans hosted at Hot Chocolate in the city centre, Dundee and climaxed in a dance show attended by a small audience off family and friends.

September 2025

Graduation Day was hosted by The Vine, Dundee and featured 8 graduates for the Award in Dance Leadership; 2 graduates for the YDance Participation Award; 17 graduates for Kindred Clothing Award (Garment Construction); and 4 graduates for the Learning & Development 9D Assessor Award. 31 graduated in total, the largest number to gradate at once.

PRIORITIES

Our priorities for 2025-2026 are as follows:

1. Infrastructure Development which includes embedding the Most Significant Change monitoring and evaluation protocol within Front Lounge's day-to-day operations, and developing a Client Relations Management system to better monitor our learners through all the projects and programmes they engage with.

2. Development Of New Courses which includes embedding the full suite of Workplace Core Skills within Kindred Clothing; and establishing and delivering the Personal Development Award through our children and youth programmes; and gaining approval for in-house Assessor Training to continue building learning centre capacity.

3. Orkney Case Study driven by the level of demand in Orkney for Kindred Clothing despite no formal presence on the archipelago. Gaining an understanding of all the elements responsible for this proliferation will give Front Lounge the knowledge to replicate this success elsewhere.

4. AOTLP Delivery + Volunteers Training - the community represented by the children and families of AOTLP is one of the foremost reasons Front Lounge is now a learning centre, and through promoting holistic education experiences Front Lounge is working to see generational impact in the lives of children and families currently members of AOTLP.

Financial review
GOING CONCERN

The charity has reported a deficit on its unrestricted funds at the year end. Trustees note that a significant proportion of income relates to restricted funds or trust monies which cannot be applied to general operating expenditure, and which are not guaranteed on a recurring annual basis. The trustees have been working towards securing funding for 2025/2026 to ensure the charity continues to operate as a going concern and at the time of signing the report have secured funding from the following bodies.

Angus Hunter Foundation £10,000; Soutar Charitable Trust £3,000; The Mrs Janet T Isles Denny Trust £4,000; Westray Junior High School (Orkney Council) £2,200; William S Phillips Fund £2,000 and Young Start (National Lottery Community Fund) £30,000. We anticipate further support through ongoing fundraising efforts.

Reserves policy
Front Lounge is a charity based in Dundee which works creatively to support and improve the life chances of vulnerable young people and young families. Front Lounge is mainly funded through grants to run particular projects. The board recognises this can lead to challenges covering the ongoing running costs of the charity leading to unrestricted deficits.

The charity's current reserves policy is to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately 3 months unrestricted expenditure. This ensures there will be sufficient funds to cover basic operating costs. Unrestricted funds are gained from various direct fundraising activities, from fees for work completed for third party organisations, and from full cost recovery. As the organisation grows so a larger reserve will be necessary to reflect increased turnover and give Front Lounge improved resilience in the face of the unexpected. This will be put into effect in the coming year. The trustees are aware that the charity does not currently meet this policy but the board of trustee's are actively working towards resolving this.

The board will review the reserves policy annually. At 30 September 2025 the charity has a deficit in unrestricted reserves amounting to £14,372 (2024 - Surplus £1,591) and no restricted reserves. (2024 - £7,553).

Plans for future periods
PRIORITIES
Our priorities for the coming year are as follows:
1. **Education:** Becoming an accredited Learning Centre, activity driven by the ongoing rollout of Kindred Clothing plus the addition of other qualifications to broaden our educational offering.
2. **Social Enterprise:** Development of income generating possibilities in partnership with others to reduce Front Lounge's reliance on funding income.
3. **Community Development:** focusing on mental health, and providing additional support to our users through one to one and group work, and continued development and implementation of social justice strategies, through highlighting best practice, making use of the current research base, and involving service users in the design and delivery of the programmes and services Front Lounge provides.

Structure, governance and management

Governing document
Front Lounge Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ashley Ross - Chair	
Layla Brown - Vice Chair	
Camilla Plekker	(Resigned 4 November 2025)
Emma Simpson-Faichney	
Emma Charleson	
Chelsie Denise Bruce	
Nicole Doig	(Appointed 24 October 2024)
Kerry Livie	(Appointed 24 October 2024)
Alex Mitchell	(Appointed 24 October 2024)
Maria Manuela De Los Rios Oakes	(Appointed 24 October 2024 and resigned 27 April 2026)
Bomo Edward-Inatimi	(Resigned 23 June 2025)
Kristina Dearsley	(Resigned 23 June 2025)

Methods of appointment or election of Trustees
As set out in the Articles of Association, each of the first members of the Management Committee (the founder members) shall be entitled to nominate further Management Committee members. The committee members are elected at each Annual General Meeting and should be eligible for re-election at the following Annual General Meeting.

Day-to-day management of the charity is undertaken by Bomo Inatimi (project leader).

Financial risk management
The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The Trustees' report was approved by the Board of Trustees.

Alex Mitchell

29 June 2026

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF FRONT LOUNGE LIMITED

I report on the financial statements of the Charity for the year ended 30 September 2025, which are set out on pages 7 to 21.

Respective responsibilities of Trustees and examiner

The charity trustees (who are also the directors of Front Lounge Limited for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.The Charity Trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent examiner's qualified statement

In the course of my examination, no matter has come to my attention other than disclosed below

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
   - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

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

I have identified a material uncertainty with regards going concern

The material uncertainty is due to the current deficit in reserves and the amount of guaranteed funding to date. The trustees have secured funding for 2025/26 which is detailed in the trustees report. Funding in general is received from mainly trusts which is not guaranteed and does not cover core operating costs. The Trustees believe they will obtain enough funding to cover the ongoing costs. We wish to draw attention to this fact and more details can be found in note 1.2 of the financial statements.

Lesley Campbell CA
Independent Examiner

Findlays Audit Limited
Chartered Accountants
11 Dudhope Terrace
Dundee
DD3 6TS
29 June 2026

FRONT LOUNGE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Current financial year

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	**2**	1,067	114,460	115,527	97,508
Investments	**3**	1	-	1	10
Total income		1,068	114,460	115,528	97,518
Expenditure on:					
Charitable activities	**4**	14,844	124,200	139,044	113,603
Net outgoing resources before transfers		(13,776)	(9,740)	(23,516)	(16,085)
Gross transfers between funds		(2,187)	2,187	-	-
Net expenditure for the year/ Net movement in funds		(15,963)	(7,553)	(23,516)	(16,085)
Fund balances at 1 October 2024		1,591	7,553	9,144	25,229
Fund balances at 30 September 2025		(14,372)	-	(14,372)	9,144

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

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

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

The notes set out on pages 10 - 21 form part of these financial statements

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Prior financial year

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:				
Donations and legacies	**2**	27,298	70,210	97,508
Investments	**3**	10	-	10
Total income		27,308	70,210	97,518
Expenditure on:				
Charitable activities	**4**	37,761	75,842	113,603
Net expenditure for the year/ Net movement in funds		(10,453)	(5,632)	(16,085)
Fund balances at 1 October 2023		12,044	13,185	25,229
Fund balances at 30 September 2024		1,591	7,553	9,144

FRONT LOUNGE LIMITED

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**10**		113		559
Current assets					
Debtors	**11**	-		628	
Cash at bank and in hand		1,046		27,741	
		1,046		28,369	
Creditors: amounts falling due within one year	**13**	(15,531)		(19,784)	
Net current (liabilities)/assets			(14,485)		8,585
Total assets less current liabilities			(14,372)		9,144
Income funds					
Restricted funds	**17**		-		7,553
Unrestricted funds			(14,372)		1,591
			(14,372)		9,144

The notes on pages 10 to 21 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 29 June 2026

Alex Mitchell

Company registration number SC223108

1 Accounting policies

Charity information

Front Lounge Limited (SC223108) is a private company limited by guarantee incorporated in Scotland. The registered office is Whitehall House, 33 Yeaman Shore, Dundee, DD1 4BJ.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities 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. The principal accounting policies adopted are set out below.

1.2 Going concern

These financial statements are prepared on the going concern basis. The Trustees have a reasonable expectation that the Charity will continue in operational existence for the foreseeable future, however, the Trustees are aware of certain material uncertainties which may cause doubt on the charity's ability to continue as a going concern. The charity has reported a deficit on its unrestricted funds. Trustees note that a significant proportion of income relates to restricted funds or trust monies which cannot be applied to general operating expenditure, and which are not guaranteed on a recurring annual basis. These factors indicate the existence of a material uncertainty which may cast doubt on the charity’s ability to continue as a going concern.

The Trustees however believe that enough funding can be secured for the forthcoming year, and the trustees have considered cash flow forecasts and planned activities. On this basis, they consider it appropriate to prepare the financial statements on a going concern basis, as set out in more detail in the Trustees’ Annual Report

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 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 income will be received.

1 Accounting policies **(Continued)**

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 tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1 Accounting policies **(Continued)**

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2025	**2025**	**2025**	2024	2024	2024
	£	**£**	**£**	£	£	£
Donations and gifts	100	-	100	1,158	-	1,158
Grants	967	114,460	115,427	26,140	70,210	96,350
	1,067	114,460	115,527	27,298	70,210	97,508
Grants receivable for core activities						
Dundee City Council - Baldragon Workshops	600	-	600	15,000	28,010	43,010
Kindred Clothing - Angnes Hunter Trust	-	10,000	10,000	-	-	-
Misc	367	-	367	3,000	-	3,000
Foundation Scotland	-	500	500	2,500	25,000	27,500
Kindred Clothing - National Lottery	-	50,000	50,000	-	-	-
Kindred Clothing - Dundee City Council	-	14,500	14,500	-	-	-
Dundee City Council - Communiyt Mental Health	-	27,000	27,000	-	-	-
Orkney Kindred Clothing	-	10,000	10,000	-	-	-
Dundee Bairns	-	960	960	5,000	-	5,000
Changemakers Hub	-	1,500	1,500	-	-	-
Other	-	-	-	640	17,200	17,840
	967	114,460	115,427	26,140	70,210	96,350

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1	10

4 Expenditure on charitable activities

	Charitable expenses 2025 £	Charitable expenses 2024 £
Direct costs		
Staff costs	-	22,545
Depreciation and impairment	446	611
Short term contracts	99,309	61,891
Rent and rates	1,001	924
Heat and light	1,890	3,817
Repairs and maintenance	805	925
Insurance	518	503
Venue hire	5,855	1,018
Travel and subsistence	12,643	7,757
IT costs	4,591	700
Office expenses	1,929	1,335
Bank charges	51	61
Project costs	4,103	5,566
Enter ac918 in database	1,489	-
Emergency assistance	-	1,271
	134,630	108,924
Share of support and governance costs (see note 5)		
Governance	4,414	4,679
	139,044	113,603
Analysis by fund		
Unrestricted funds	14,844	37,761
Restricted funds	124,200	75,842
	139,044	113,603

5 Support & governance costs

	Governance costs	**2025**	Governance costs	2024
	£	**£**	£	£
Accountancy	3,960	3,960	4,225	4,225
Legal fees	454	454	454	454
	4,414	4,414	4,679	4,679
Analysed between				
Charitable activities	4,414	4,414	4,679	4,679

Governance costs includes payments to the independent examiner of £4,225 (2023 - £3,803) for independent examination of the Charity's financial statements.

6 Net movement in funds

	2025	**2024**
	£	**£**
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,960	4,225
Depreciation of owned tangible fixed assets	446	611

7 Trustees

During the year ended 30 September 2025, no Trustee expenses were incurred (2024 - £NIL).

8 Employees

The average monthly number of employees during the year was:

	2025	**2024**
	Number	**Number**
	-	2

Employment costs	**2025**	**2024**
	£	**£**
Wages and salaries	-	22,123
Other pension costs	-	422
	-	22,545

There were no employees whose annual remuneration was more than £60,000.

8 Employees **(Continued)**

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	48,500	27,475

The charity's project leader is considered to be key management personnel and was contracted to oversee various projects.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 October 2024	24,364
At 30 September 2025	24,364
Depreciation and impairment	
At 1 October 2024	23,805
Depreciation charged in the year	446
At 30 September 2025	24,251
Carrying amount	
At 30 September 2025	113
At 30 September 2024	559

11 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Prepayments and accrued income	-	628

12 Loans and overdrafts

	2025	2024
	£	£
Other loans	11,196	11,196
Payable within one year	11,196	11,196

The charity has a loan outstanding to a project leader of £11,196. This will be repaid when the charity has more secure cashflow.

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Loans and overdrafts	11,196	11,196
Other taxation and social security	-	103
Other creditors	-	3,960
Accruals and deferred income	4,335	4,525
	15,531	19,784

14 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	-	422

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2024	Incoming resources	Resources expended	Transfers	At 30 September 2025
	£	£	£	£	£
General funds	1,591	1,068	(14,844)	(2,187)	(14,372)

15 Unrestricted funds **(Continued)**

Previous year:	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
General funds	12,044	27,308	(37,761)	-	1,591

16 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 30 September 2025:			
Tangible assets	113	-	113
Current assets/(liabilities)	(14,485)	-	(14,485)
	(14,372)	-	(14,372)

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 30 September 2024:			
Tangible assets	559	-	559
Current assets/(liabilities)	1,032	7,553	8,585
	1,591	7,553	9,144

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds			Movement in funds			
	Balance at 1 October 2023	Incoming resources	Resources expended	Balance at 1 October 2024	Incoming resources	Resources expended	Transfers	Balance at 30 September 2025
	£	£	£	£	£	£	£	£
Dundee City Council - Core Skills Development	-	-	-	-	14,500	(14,500)	-	-
Kindred Clothing - Agnes Hunter Trust	-	-	-	-	10,000	(10,000)	-	-
Kindred Clothing/Ufi VocTech Challenge Fund	7,646	28,010	(35,545)	111	-	(111)	-	-
Robertson Trust	-	25,000	(25,000)	-	-	-	-	-
Awards for All - Adventures of Little People	5,376	-	(5,376)	-	-	-	-	-
Hope Hub 2	163	-	(163)	-	-	-	-	-
National Lottery Community Fund	-	-	-	-	50,000	(50,000)	-	-
Orkney Kindred Clothing	-	-	-	-	10,000	(11,926)	1,926	-
Foundation Scotland	-	-	-	-	500	(500)	-	-
Changemakers Hub	-	3,000	(3,000)	-	1,500	(1,589)	89	-
Communities Mental Health and Wellbeing Fund	-	13,000	(5,558)	7,442	27,000	(34,442)	-	-
AOPL Dundee Bairns	-	1,200	(1,200)	-	960	(1,132)	172	-
	13,185	70,210	(75,842)	7,553	114,460	(124,200)	2,187	-

17 Restricted funds **(Continued)**

Purpose of Restricted Funds

Dundee City Council - Core Skills Development - This was awarded for the delivery of the Kindred Clothing and Core Skills project.

Kindred Clothing - Agnes Hunter Trust - This grant is to be used to cover costs relating to the delivery of the Kindred Clothing project.

National Lottery Fund - This grant is to be used to cover core costs, staff and material costs relating to the Kindred Clothing project.

Orkney Kindred Clothing - This grant is to be used to cover costs relating to the delivery of the Kindred Clothing project.

Communities Mental Health and Wellbeing Fund - The project will provide focused activity for households with mental health vulnerabilities and will use the art to explore concepts of "home". It will share hope in a time of uncertainty, virtually an in-person, with additional participant directed support as required.

Changemakers Hub - This grant is related to the Invisible Playground consultation project.

Awards for All - to cover costs of running the Adventures of Little People project

AOPL Dundee Bairns- to cover costs of food expenses

Foundation Scotland - This grant is to be used to cover core costs, staff and material costs relating to the Kindred Clothing project.

18 Related party transactions

The charity received a loan during the year from Bomo Inatimi (project leader) of £11,196 which is to be repaid only when the charity has enough resources to repay.