

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2025  
for  
LINKES [SCIO]**



**LINKES**

Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

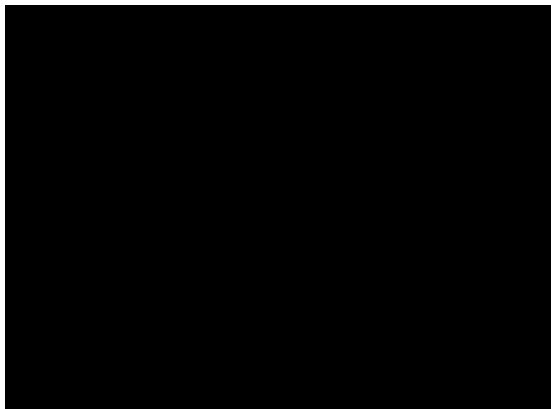
**Contents of the Financial Statements  
for the Year Ended 31 March 2025**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 6
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9
<b>Notes to the Financial Statements</b>	10 to 19

## LINKES [SCIO]

### Reference and Administrative Details for the Year Ended 31 March 2025

#### TRUSTEES



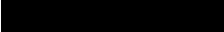
#### PRINCIPAL ADDRESS

Community Rooms  
200 Lincoln Avenue  
Knightswood  
Glasgow  
G13 3PP

#### REGISTERED CHARITY NUMBER

SC037175

#### INDEPENDENT EXAMINER

  
Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

#### BANKERS

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
ME19 4JQ

**Report of the Trustees  
for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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**

**Objectives and aims**

In terms of the Charities and Trustee Investment (Scotland) Act 2005, our key objectives are:

I. The advancement of education

II. The advancement of health

III. 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

In order to deliver these objectives, LINKES create opportunities for social, cultural and educational activities that promote interaction and integration between all residents of the Lincoln Flats and the surrounding environs. In particular, LINKES aim to provide the following:

I. Groups/activities/events/information/trips that advance education of participants

II. Groups/activities/events/information/trips that advance health of participants

III. To utilise the facilities in 200 and 160 Lincoln Avenue to benefit the community

In order to achieve our aims, we do this through three strands of work:

- Community: a programme of group work activities, learning opportunities and community events
- Community support: a range of support to the local community to minimize the impact of the cost of living crisis, including delivering regular support and signposting drop ins
- Children and Young People: a vibrant programme of holiday and term time activities for children and young people

All of our work is developed in response to the needs of the community. This year, we carried out community engagement activities, engaging with 1,638 people, mainly face to face, about their needs and what community activities were most important to them. Activities rated as the highest priority (with the highest priority first) were activities for children and young people, English classes, activities for women, support with food and support with signposting and welfare. We have used this information to plan and further develop our services.

The trustees would also like to thank our amazing staff and volunteer team, who all work extremely hard to support the community, and without which we wouldn't have been able to deliver our extensive programme of activities and support.

## **LINKES [SCIO]**

### **Report of the Trustees for the Year Ended 31 March 2025**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

###### Community

##### **Accredited Literacies / Beginners ESOL**

In partnership with Glasgow Clyde College, we successfully ran an accredited Literacies / Beginners ESOL class, delivered two mornings per week, over 32 weeks. A total of 19 learners attended, supported by the essential Big Voices mobile crèche, which cared for 11 children throughout the year. This provision ensured parents could fully participate while children engaged in age-appropriate activities.

##### **Conversational ESOL**

Working closely with ESOL Scotland, we delivered weekly Conversational ESOL classes for 33 weeks. This year, we expanded the service to include two additional smaller learning groups within the existing provision, enabling us to support learners at different stages within the same class. Each group was facilitated by a dedicated volunteer tutor from Glasgow ESOL Forum.

- Average attendance: 30 learners per week
- Six differentiated literacy levels to meet diverse learning needs
- Integrated crèche provision for 9 children
- Total learners supported: 116

##### **Lunch Club**

We hosted 40 weekly lunch club sessions, each attended by around 20 participants. Guests enjoyed a nutritious three-course meal followed by a lively game of bingo, fostering a warm, welcoming, and inclusive environment. Over the course of the year, six new members joined.

Cultural celebrations were a key highlight, including:

- Burns Night, complete with an attendee delivering the Address to the Haggis
- Halloween Lunch, with attendees dressing up for spooky fun
- Annual Christmas Lunch, filled with festive cheer and community spirit

##### **Women's Group**

Over 32 sessions, the women's group maintained strong weekly attendance, averaging 18 participants. The integrated crèche supported 11 children, enabling accessibility for mothers and offering valuable developmental and social experiences for the children.

Key highlights included:

- Completion of Parent Network Scotland Wellbeing Toolkit (4-week course)
- NHS Childhood Vaccination Team outreach session
- Creative arts activities
- Coming together over shared meals to support each other during times of community bereavement

Beyond in-person activities, our WhatsApp community continues to thrive, connecting with 145 women digitally.

One Women's Group Attendee shared, "When I attend the group...I feel welcome and relieved being there, chatting instead of sitting alone in the house. You can get stressed at home."

Another attendee stated, "I shared what I learned with my husband and even my children. It's great for me to go to the group, have a cup of coffee, a biscuit and meet my friends."

"I feel the group is very good for my health and positivity. It's good for me to come to the group because the group is helpful, we learn new things, and we experience something new. We find out about helpful information. I have positive energy when I come and feel positive around the women."

##### **Men's Group**

We delivered 48 sessions of our men's group where members continued to work on the Model Railway and attended three Model Rail Shows, strengthening both their hobby, skills and social bonds.

One participant said, "It's comradeship, it brings people together. You can know as much or as little (about trains) and you'll always get help here."

## **LINKES [SCIO]**

### **Report of the Trustees for the Year Ended 31 March 2025**

#### Community Support

##### **Support and Signposting Drop-ins**

In 2024-25, our Support and Signposting drop-ins served 262 individuals across 104 sessions, achieving increased attendance despite reducing our weekly sessions from three to two. We addressed 1,024 enquiries - nearly double last year's figures - with benefits, food insecurity, and fuel poverty being the most prevalent concerns.

Interpreter services were used by 46% of attendees, reflecting our commitment to accessibility and this represents a slight increase from the previous year. Our impact evaluation showed 100% of surveyed participants found our support helpful, with 66% rating the service as "excellent" and the remainder as "good."

As one attendee shared: "People tell me without LINKES (drop-in service), they would not know where to go. They are confident to come here and ask for help. It is hard for them with phone appointments with other organisations with language barriers, but here they can speak with someone face to face and have Arabic interpreters, which is very helpful."

Another attendee expressed: "I think you are fitting all the needs to help people. We need things like this to help people. You've done me brilliant!"

##### **Addressing Food Insecurity**

As one of the area's primary food bank referrers, LINKES addressed 206 food poverty-related inquiries this year. Our valued partnership with St. Vincent De Paul and the Lincoln Community Kitchen provided consistent access to free meals, clothing, household essentials, and toiletries throughout April 2025.

We enhanced our food security initiative by strengthening our collaboration with Feeding Britain and Wheatley Homes to develop our Community Supermarket. Following comprehensive community engagement, volunteer recruitment events, and stocking operations, the supermarket was prepared for the April 2025 launch.

In total across all programmes, we provided at least 4,077 free meals or food portions to people across this period.

##### **Food Forest Initiative**

Our committed volunteer team continued to cultivate and expand the community forest garden, successfully growing garlic, onions, leeks, and strawberries while maintaining our established fruit trees. Volunteers enhanced their skills through participation in the Glasgow Food and Climate Action Networks Foraging Workshop, where they learned to identify local wild foods, and attended various community events to build knowledge and confidence.

A Food Forest volunteer reflected: "When I mentioned the idea of a food forest to LINKES you took on my ideas and kept me involved and I'm really happy to be a part of it and contributing and having (the garden) just down the road from me."

Another volunteer shared: "Sarah has been extremely supportive to me since coming to Linkes. She has helped me gain more confidence in myself and my abilities. This in turn has impacted my life in so many ways from feeling less anxious about putting my views forward to feeling like I can share my knowledge as it is valid."

##### **Employability Skills Development**

Responding directly to needs identified in our 2023 community engagement and cost of living discussions, Linkes launched a new employability program in partnership with GCVS. The initiative engaged 17 community members, with three completing the full program and earning accredited employability qualifications. An additional three participants received the Multiply certification, enhancing their numeracy and digital literacy.

Participants reported significant personal development:

"Before coming today I did not think I had leadership skills but I realise from coming to the course today that I do have those skills."

Another attendee noted: "Before I did not know how to look for jobs and how to apply but now after completing the course I am able to search for jobs and make applications."

Staff observed meaningful progress: "Alia said the course has been very very useful, she has lots of experience in her home country but none in the UK. Alia's been scared about how to get started but after completing the employability course she has more confidence and has found it useful knowing what to write on her CV as she didn't have one before attending the course."

## **LINKES [SCIO]**

### **Report of the Trustees for the Year Ended 31 March 2025**

#### **Children and Young People**

Over the past year, we've delivered a vibrant, child-centred programme that has truly come to life on the estate. Our commitment to play and youth development has created lasting impact for children, young people, and families in our community.

We hosted 80 fun and engaging after-school play sessions at Lincoln Avenue, welcoming 150 children throughout the year, including 20 Art Clubs to spark creativity, 10 Create and Play sessions blending imagination and fun, and 50 football sessions, promoting teamwork and encouraging health activity.

Our youth programme also made a strong impact, with 25 young people attending 32 sessions, including outdoor adventures and skill-building activities. Importantly, 6 peer volunteers stepped up as leaders, contributing over 70 hours at our holiday clubs and gaining invaluable experience.

As part of our Social Action Youth Project, 6 young people took part in 8 sessions, building confidence and learning how to lead change in their community.

School holidays were action-packed, with 8 exciting weeks of holiday clubs. Across the year, we recorded an incredible 1,066 attendances, offering enriching activities like day trips, arts and crafts, and sports. To keep everyone fuelled and ready to play, we served 710 lunches, 767 snacks and 130 dinners!

Our youngest community members were included too as 65 families joined Boogie Babies sessions, benefitting 80 children aged 5 and under through music, movement, and social connection.

#### **Empowering Youth Voice and Action**

Thanks to funding support, we've also amplified young people's voices across the estate. They've shared their vision for a better community, one with safe places to play and connect. Through the Youth Social Action Group, young people campaigned for change, creating petitions, raising awareness, and proposing improvements to the current youth club. Their hard work paid off - a brand-new play area was successfully installed!, offering a safe, welcoming space for local children to enjoy.

We celebrated this fantastic achievement in December, joined by over 100 residents at the grand opening of the new play park, a true milestone for the community and a testament to the power of youth-led change.

Our children and young people were given the chance to reflect on their experiences at Linkes through writing and drawing, and their words spoke volumes.

From colourful pictures to thoughtful messages, they expressed feelings of:

"Greener", "Joy", "2024 is the best", "Together", "Happiness" and "Smiling"

## **FINANCIAL REVIEW**

### **Financial position**

The charity incurred an overall net deficit of £63,015 for the year ended 31 March 2025 (2024: surplus of £77,411). This comprised a deficit on unrestricted funds of £5,256 and a deficit on restricted funds of £57,759. The deficit in restricted funds represents planned net expenditure of funds brought forward from the previous year, and so represents a timing difference rather than unexpected costs or a deficit in funds.

At balance date, reserves stood at £132,873 (2024: £195,888) with £102,057 of these being unrestricted (2024: £107,313) and £30,816 being restricted funds (2024: £88,575).

### **Reserves policy**

It is the policy of the Charity to maintain unrestricted funds, which are free reserves of the Charity, at a level equivalent to three to six month's ordinary running costs. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the organisations current activities while consideration is given to ways in which additional funds may be raised.

Based on the accounts for the year ended 31 March 2025, running costs for 3 months amounts to £67,998. At balance date, the charity held unrestricted, free reserves of £77,727 (2024: £64,837), with an additional £24,330 of designated funds (2024: £42,476). The trustees are satisfied that this policy is being met and intend to continue to build unrestricted reserves in the future.

## LINKES [SCIO]

### Report of the Trustees for the Year Ended 31 March 2025

#### FUTURE PLANS

The LINKES Trustees continue to be bold and ambitious for the future. To ensure the organisation remains effective and to maximise LINKES ability to deliver for the community it serves, the Board and staff members will explore a process to lay out a multi-year strategy and vision document for the future.

Additionally, the organisation will note an important milestone of formally turning 20 years old in January 2026 in its current guise as a registered charity. This will be an opportunity for community connection and celebration of the social impact LINKES creates.

We will:

- Continue to engage with the local community to identify and respond to need.
- Maintain three community facilities in 200 Lincoln Avenue (community rooms), 160 Lincoln Avenue (youth base) and 160 Lincoln Avenue (community shop).
- Deliver our weekly programme of groupwork (Women's Group, Men's Group and Lunch Club) and learning activities including ESOL classes, Conversational ESOL and other relevant courses.
- Provide a range of community support activities, which includes our support and signposting drops in and working in partnership with Feeding Britain and Wheatley Homes to develop a community larder on the estate.
- Deliver a vibrant programme of term time and holiday activities for children and young people, including play sessions, football, sport, arts activities and outdoor activities as well as delivering Boogie Babies.
- Coordinate a programme of community events, as and when possible.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The organisation was established in 2002 as a local community group, on 26 January 2006 became a registered Charity and on 17 January 2011 became a Company Limited by Guarantee. On 21 August 2012 the organisation ceased to be a Company Limited by Guarantee and converted to a Scottish Charitable Incorporated Organisation (SCIO), following the recommendation of the Office of the Scottish Charity Regulator. The organisation is governed by its Trustees, who meet regularly to control the activities of the organisation.

##### Recruitment and appointment of new trustees

The Trustee Committee Members are elected at each Annual General Meeting. At the AGM in September 2024, the membership elected ten committee members.

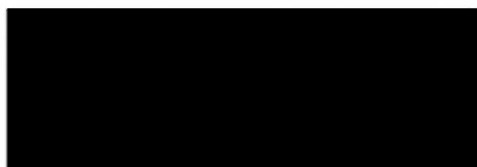
##### Key Management Remuneration

In the opinion of the trustees there is one member of key management, the Senior Community Development worker, now known as Co-Director (job share). The total employer cost relating to this post for the year ended 31 March 2025 was £47,386 (2024: £41,126).

##### Risk management

The trustee members have assessed the major risks to which an organisation is exposed and are satisfied that systems are in place to mitigate exposure to these.

Approved by order of the board of trustees on 3-10-2025 and signed on its behalf by:





**Independent Examiner's Report to the Trustees of  
LINKES [SCIO]**

I report on the accounts for the year ended 31 March 2025 set out on pages eight to nineteen.

**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 the independent examiner's report**

My examination was 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 seeking explanations from you as 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 connection with 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 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to 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.

  
Fellow of the Association of Chartered Certified Accountants  
Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

Date: .....

**LINKES [SCIO]****Statement of Financial Activities  
for the Year Ended 31 March 2025**

		<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2025 Total funds £</b>	<b>2024 Total funds £</b>
	<b>Notes</b>				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	38,210	155,635	193,845	301,081
Other trading activities	4	9,682	-	9,682	2,026
Investment income	5	448	-	448	301
Other income	6	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
<b>Total</b>		<u>53,340</u>	<u>155,635</u>	<u>208,975</u>	<u>308,408</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	7				
Community Development Activities		<u>58,596</u>	<u>213,394</u>	<u>271,990</u>	<u>230,997</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(5,256)</u>	<u>(57,759)</u>	<u>(63,015)</u>	<u>77,411</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>107,313</u>	<u>88,575</u>	<u>195,888</u>	<u>118,477</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>102,057</u></u>	<u><u>30,816</u></u>	<u><u>132,873</u></u>	<u><u>195,888</u></u>

**CONTINUING OPERATIONS**

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

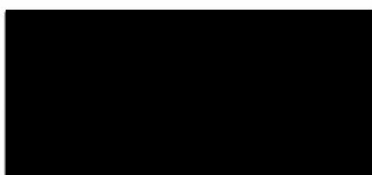
All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in Note 12.

**LINKES [SCIO]****Balance Sheet  
31 March 2025**

	Notes	2025 £	2024 £
<b>CURRENT ASSETS</b>			
Debtors	14	312	542
Cash at bank and in hand		134,551	205,188
		<u>134,863</u>	<u>205,730</u>
<b>CREDITORS</b>			
Amounts falling due within one year	15	(1,990)	(9,842)
		<u>132,873</u>	<u>195,888</u>
<b>NET CURRENT ASSETS</b>			
		<u>132,873</u>	<u>195,888</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>132,873</u>	<u>195,888</u>
<b>NET ASSETS</b>		<u>132,873</u>	<u>195,888</u>
<b>FUNDS</b>	17		
Unrestricted funds:			
General fund		77,727	64,837
Tudor Trust		23,250	18,045
Postcode Lottery		1,080	24,431
		<u>102,057</u>	<u>107,313</u>
Restricted funds		<u>30,816</u>	<u>88,575</u>
<b>TOTAL FUNDS</b>		<u>132,873</u>	<u>195,888</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:



**Notes to the Financial Statements  
for the Year Ended 31 March 2025**

**1. GENERAL INFORMATION**

LINKES [SCIO] ("the charity") is a Scottish charitable incorporated organisation governed by its Constitution. It was registered as a charity in Scotland (registered number SC037175) on 7 February 2013. Its registered address is Community Rooms, 200 Lincoln Avenue, Knightswood, Glasgow, G13 3PP.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial Instruments**

The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**2. ACCOUNTING POLICIES - continued**

**Income**

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

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

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

**Taxation**

LINKES is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**3. DONATIONS AND LEGACIES**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2025 Total funds</b>	<b>2024 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	1,543	-	1,543	1,725
Grants	36,667	155,635	192,302	299,356
	<u>38,210</u>	<u>155,635</u>	<u>193,845</u>	<u>301,081</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**3. DONATIONS AND LEGACIES - continued**

Grants received, included in the above, are as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
GCC Area Committee	5,000	6,000
Robertson Trust	15,000	15,000
BBC Children in Need	1,000	32,500
Big Lottery	49,795	48,016
Impact Funding Partners	25,083	24,084
Tudor Trust	36,667	32,500
GCC - Children's Holiday Food Programme	5,959	5,204
Virgin Money Foundation	15,000	500
Glasgow Communities Fund	27,048	27,048
Youth Social Action Fund	-	21,569
Glasgow Mental Health & Wellbeing Fund	9,500	6,425
National Lottery - Cost of Living	-	55,510
People's Postcode Lottery	-	25,000
GCC - Let's Grow Together	2,250	-
	<u>192,302</u>	<u>299,356</u>

**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2025 Total funds</b>	<b>2024 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Lunch Club	<u>9,682</u>	<u>-</u>	<u>9,682</u>	<u>2,026</u>

**5. INVESTMENT INCOME**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2025 Total funds</b>	<b>2024 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Deposit account interest	<u>448</u>	<u>-</u>	<u>448</u>	<u>301</u>

**6. OTHER INCOME**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2025 Total funds</b>	<b>2024 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Employment Allowance	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**7. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 8) £</b>	<b>Support costs (see note 9) £</b>	<b>Totals £</b>
Community Development Activities	262,978	9,012	271,990

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2025 £</b>	<b>2024 £</b>
Staff costs	175,729	132,789
Risk Assessment	-	504
Insurance - Project specific	1,096	879
Website Maintenance	72	432
Staff Travel	105	294
Cleaning and Toiletries	250	228
Computer Maintenance	1,000	781
Disclosures	43	36
Donations/Hardship	317	433
Furniture and Fittings	1,899	205
Office Supplies & Stationery	1,738	1,291
Postage and Carriage	222	216
Publicity and Printing	968	1,589
Repairs and Maintenance	1,658	1,446
Sage Cover	1,402	657
Telecommunications	1,961	1,825
Creche for Classes	18,642	-
Men's Group	2,422	2,443
Exercise Class	1,025	-
Seniors	4,355	4,598
Women's Groups	1,955	5,103
Youth Groups - activities, trips & outings	13,191	9,825
Equipment	243	395
Recruitment	243	460
ESOL Classes	2,056	18,356
Volunteer Expenses	95	596
Food Programmes	7,976	5,113
International Women's Day	-	1,733
Sessional Staff	9,885	26,628
Subscriptions	680	377
Community Garden	2,849	-
Community Integration Events	1,099	1,944
Drop In	5,225	3,110
Boogie Babies	2,577	2,282
	<b>262,978</b>	<b>226,568</b>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**9. SUPPORT COSTS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Staff, Board & Volunteer Training and Development	5,395	2,253
Staff, Board & Volunteer Wellbeing	1,028	430
Independent Examination	1,290	1,020
HR Services	1,239	671
Bank charges	<u>60</u>	<u>55</u>
	<u><u>9,012</u></u>	<u><u>4,429</u></u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**11. STAFF COSTS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	155,503	117,812
Social security costs	12,901	9,352
Other pension costs	<u>7,325</u>	<u>5,625</u>
	<u><u>175,729</u></u>	<u><u>132,789</u></u>

The average monthly number of employees during the year was as follows:

	<b>2025</b>	<b>2024</b>
	<b></b>	<b></b>
Office and Project Staff (inc sessional)	<u>9</u>	<u>8</u>

No employees received emoluments in excess of £60,000.



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

## 12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	59,725	241,356	301,081
Other trading activities	2,026	-	2,026
Investment income	301	-	301
Other income	5,000	-	5,000
<b>Total</b>	<u>67,052</u>	<u>241,356</u>	<u>308,408</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Community Development Activities	35,493	195,504	230,997
<b>NET INCOME</b>	31,559	45,852	77,411
<b>Transfers between funds</b>	(66)	66	-
<b>Net movement in funds</b>	<u>31,493</u>	<u>45,918</u>	<u>77,411</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	75,820	42,657	118,477
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>107,313</u>	<u>88,575</u>	<u>195,888</u>

## 13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2024 and 31 March 2025	<u>8,313</u>	<u>2,582</u>	<u>10,895</u>
<b>DEPRECIATION</b>			
At 1 April 2024 and 31 March 2025	<u>8,313</u>	<u>2,582</u>	<u>10,895</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments	312	542

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
PAYE Payable	880	-
Deferred income	-	9,002
Accrued expenses	1,110	840
	1,990	9,842

Deferred income comprises income received for projects which LINKES was not entitled to until the following year.

	2025 £	2024 £
At 1 April	9,002	-
Deferred in year	-	9,002
Released in year	9,002	-
At 31 March	-	9,002

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Current assets	104,047	30,816	134,863	205,730
Current liabilities	(1,990)	-	(1,990)	(9,842)
	102,057	30,816	132,873	195,888

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Current assets	107,313	98,417	205,730	119,317
Current liabilities	-	(9,842)	(9,842)	(840)
	107,313	88,575	195,888	118,477

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**17. MOVEMENT IN FUNDS**

	<b>At 1/4/24 £</b>	<b>Net movement in funds £</b>	<b>At 31/3/25 £</b>
<b>Unrestricted funds</b>			
General fund	64,837	12,890	77,727
Tudor Tust	18,045	5,205	23,250
Postcode Lottery	24,431	(23,351)	1,080
	<u>107,313</u>	<u>(5,256)</u>	<u>102,057</u>
<b>Restricted funds</b>			
BBC Children in Need	13,261	(13,261)	-
National Lottery Community Fund	6,651	2,119	8,770
Impact Funding Partners	1,652	(1,652)	-
Virgin Money Foundation	2,962	(2,962)	-
GCC - Children's Holiday Food Programme	-	1,212	1,212
Robertson Trust	-	2,303	2,303
Youth Social Action Fund	5,712	(5,712)	-
Glasgow Mental health & Wellbeing Fund	3,447	2,649	6,096
National Lottery - Cost of Living	54,890	(42,455)	12,435
	<u>88,575</u>	<u>(57,759)</u>	<u>30,816</u>
<b>TOTAL FUNDS</b>	<u>195,888</u>	<u>(63,015)</u>	<u>132,873</u>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	16,673	(3,783)	12,890
Tudor Tust	36,667	(31,462)	5,205
Postcode Lottery	-	(23,351)	(23,351)
	<u>53,340</u>	<u>(58,596)</u>	<u>(5,256)</u>
<b>Restricted funds</b>			
GCC Area Committee	5,000	(5,000)	-
BBC Children in Need	1,000	(14,261)	(13,261)
National Lottery Community Fund	49,795	(47,676)	2,119
Impact Funding Partners	25,083	(26,735)	(1,652)
Virgin Money Foundation	15,000	(17,962)	(2,962)
GCC - Children's Holiday Food Programme	5,959	(4,747)	1,212
Glasgow Communities Fund	27,048	(27,048)	-
Robertson Trust	15,000	(12,697)	2,303
Youth Social Action Fund	-	(5,712)	(5,712)
Glasgow Mental health & Wellbeing Fund	9,500	(6,851)	2,649
National Lottery - Cost of Living	-	(42,455)	(42,455)
Let's Grow Together	2,250	(2,250)	-
	<u>155,635</u>	<u>(213,394)</u>	<u>(57,759)</u>
<b>TOTAL FUNDS</b>	<u>208,975</u>	<u>(271,990)</u>	<u>(63,015)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

## 17. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
<b>Unrestricted funds</b>				
General fund	59,779	5,124	(66)	64,837
Tudor Tust	16,041	2,004	-	18,045
Postcode Lottery	-	24,431	-	24,431
	<u>75,820</u>	<u>31,559</u>	<u>(66)</u>	<u>107,313</u>
<b>Restricted funds</b>				
BBC Children in Need	12,731	530	-	13,261
National Lottery Community Fund	9,076	(2,425)	-	6,651
Impact Funding Partners	-	1,652	-	1,652
Virgin Money Foundation	15,000	(12,038)	-	2,962
GCC - Children's Holiday Food Programme	1,158	(1,224)	66	-
Christina Hendrie Fund	526	(526)	-	-
Youth Social Action Fund	397	5,315	-	5,712
Scottish Power	3,769	(3,769)	-	-
Glasgow Mental health & Wellbeing Fund	-	3,447	-	3,447
National Lottery - Cost of Living	-	54,890	-	54,890
	<u>42,657</u>	<u>45,852</u>	<u>66</u>	<u>88,575</u>
<b>TOTAL FUNDS</b>	<u>118,477</u>	<u>77,411</u>	<u>-</u>	<u>195,888</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	9,552	(4,428)	5,124
Tudor Tust	32,500	(30,496)	2,004
Postcode Lottery	25,000	(569)	24,431
	<u>67,052</u>	<u>(35,493)</u>	<u>31,559</u>
<b>Restricted funds</b>			
GCC Area Committee	6,000	(6,000)	-
BBC Children in Need	32,500	(31,970)	530
National Lottery Community Fund	48,016	(50,441)	(2,425)
Impact Funding Partners	24,084	(22,432)	1,652
Virgin Money Foundation	-	(12,038)	(12,038)
GCC - Children's Holiday Food Programme	5,204	(6,428)	(1,224)
Glasgow Communities Fund	27,048	(27,048)	-
Robertson Trust	15,000	(15,000)	-
Christina Hendrie Fund	-	(526)	(526)
Youth Social Action Fund	21,569	(16,254)	5,315
Scottish Power	-	(3,769)	(3,769)
Glasgow Mental health & Wellbeing Fund	6,425	(2,978)	3,447
National Lottery - Cost of Living	55,510	(620)	54,890
	<u>241,356</u>	<u>(195,504)</u>	<u>45,852</u>
<b>TOTAL FUNDS</b>	<u>308,408</u>	<u>(230,997)</u>	<u>77,411</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**19. PURPOSES OF UNRESTRICTED FUNDS**

General funds - the unrestricted, 'free reserves' of the charity

Tudor Trust - funding towards the ongoing operational costs of the charity

People's Postcode Lottery - funding towards the ongoing operational costs and project costs of the charity

**20. PURPOSES OF RESTRICTED FUNDS**

BBC Children in Need - funding a proportion of our Child and Youth Development Worker's salary, sessional staff costs and a diverse programme of activities and trips for the children and young people on and around the estate.

Christine Hendrie Fund - funding for term time play session and Boogie Babies

Glasgow City Council, Area Committee - contribution to our emergency response food delivery project.

Glasgow City Council Holiday Food Programme (Holiday Hunger) - funding to provide healthy snacks to the children and young people attending our holiday programmes and for additional sessional staff.

Glasgow City Council Glasgow Communities Fund - creche provision for ESOL classes and a contribution to salaries.

GCVS Glasgow Mental Health & Wellbeing Fund - a contribution to our groupwork programme including venue hire, activities and sessional staff.

Impact Funding Partners - funding for our groupwork programme ((Women's Group, Men's Group, Lunch club) including activities, creche, sessional staff, and creche for our Conversational ESOL class.

Let's Grow Together - Funding to be used towards the Forest Garden.

National Lottery Community Fund - funding core salaries, running costs and contribution to groupwork activities and events.

National Lottery Community Fund, Cost of Living - funding our support and signposting drops in, support and food related activities and contribution to salaries and running costs.

Robertson Trust - funding to be used towards salaries and running costs.

Scottish Power Foundation - contribution to our food work, including food hub, forest garden and contribution to salaries.

Virgin Money Foundation - funding a contribution to our community support and food related activities and a contribution to salaries and running costs.

Youth Social Action Fund - funding our Youth Social action group activities, training and residential weekend for young people as well as sessional staff and a contribution to salaries.