

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
For
Toryglen Community Base

Toryglen Community Base
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For the Year Ended 31 March 2025

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Toryglen Community Base

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 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 (FRS102) (effective 1 January 2019).

OBJECTIVE AND ACTIVITIES

Significant activities

Toryglen Community Base is a thriving multi-purpose community resource centre that provides access to a range of services, activities and spaces where local people can meet, learn and have fun. Our approach is grounded in the belief that local people are best placed to create the solutions which tackle poverty, health inequality and social isolation and we are working towards becoming a community led organisation.

To achieve our objective of promoting the voluntary sector we continued to provide low-cost office space to a range of charities who provide valuable services to the local community. During the year our tenants included Toryglen Law Centre, Southside Boxing Academy, Orchard Grove Kindergarten, and Urban Roots. We also provided ad hoc spaces to external agencies who wanted to deliver services locally.

FINANCIAL REVIEW

The net result for the year was a net deficit of £(50,099) (2024 Surplus £19,190) with a decrease in unrestricted reserves of £(18,312) (2024 Decrease £15,695) to £47,970 (2024 £66,282) and a decrease in restricted reserves to £27,300 (2024 Increase to £59,087).

FUTURE PLANS

To ensure we are well placed to meet the needs of the emerging community over the coming year Toryglen Community Base will work to achieve six key strategic aims:

1. To improve how we engage with local residents and market our services.
2. To improve our consultation methods to ensure that we remain responsive to the needs and aspirations of the emerging community.
3. To ensure Toryglen Community Base develops into a thriving multi-purpose community anchor organisation which is led by the local community.
4. To promote digital inclusion and widen participation in learning.
5. To work with our partners to ensure Toryglen develops into a sustainable community.
6. Toryglen Community Base will endeavour to support the community during challenging times by diversifying its support where necessary.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Application for incorporation as a Scottish Charitable Incorporated Organisation (SCIO) was successfully approved by the Office of the Scottish Charity Regulator (OSCR) on 19 August 2019. OSCR were satisfied that the organisation met the charity test and the legal requirements for being a SCIO, and entered it on the Scottish Charity Register. It is now an incorporated body having charitable status under the Charities and Trustee Investment (Scotland) Act 2005.

Toryglen Community Base
Report of the Trustees
For the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number O40803

Principal address
179 Prospecthill Circus
Toryglen
Glasgow
G42 0LA

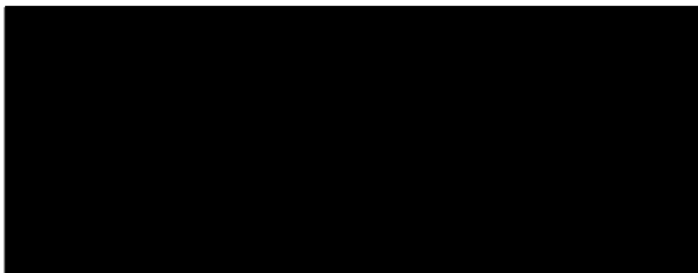
Trustees



Independent Examiner

Narplan LLP
Narplan House
63 Main Street
Rutherglen
Glasgow
G73 2JH

Approved by order of the board of trustees on 11 November 2025



Toryglen Community Base

Independent Examiner's Report to the Report of Independent Auditors to the Members

For the year ended 31 March 2025

I report on the financial statements of the SCIO for the year ended 31 March 2025 which are set out on pages 4 to 15.

This report is made to the Trustees, as a body. In accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the Trustees, as a body, for my work or for this report.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms the Charities and Trustees 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 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 our attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Charities Accounts (Scotland) Regulations 2006. An examination includes the 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.

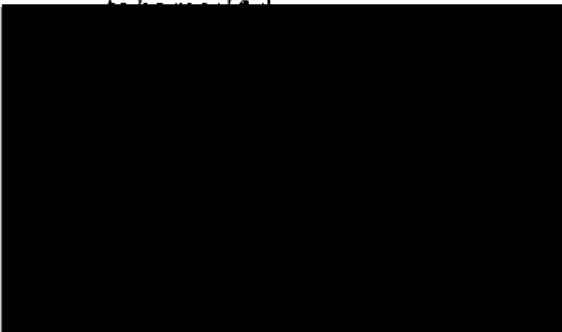
Independent Examiner's Statement

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

1. which gives us reasonable cause to believe that in any material respect the requirements:
 - (a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - (b) 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



Narplan LLP
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Date 11 November 2025

Toryglen Community Base

Statement of Financial Activities

For the Year Ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL Funds 31.03.25. £	TOTAL Funds 31.03.24. £
INCOME AND ENDOWMENTS FROM					
Donations and Legacies		2,177	-	2,177	2,906
Charitable Activities					
Rental Income		78,623	-	78,623	88,334
Grant Income		-	61,052	61,052	64,386
Other Income		11,267	-	11,267	12,453
Total		<u>92,067</u>	<u>61,052</u>	<u>153,119</u>	<u>168,079</u>
EXPENDITURE ON					
Charitable Activities					
Charitable Expenditure		110,379	92,839	203,218	148,889
NET INCOME/(EXPENDITURE)		<u>(18,312)</u>	<u>(31,787)</u>	<u>(50,099)</u>	<u>19,190</u>
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		<u>66,282</u>	<u>59,087</u>	<u>125,369</u>	<u>106,179</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>47,970</u></u>	<u><u>27,300</u></u>	<u><u>75,270</u></u>	<u><u>125,369</u></u>

The notes form part of these financial statements

Toryglen Community Base

Balance Sheet

As At 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL Funds 31.03.25. £	TOTAL Funds 31.03.24. £
FIXED ASSETS					
Tangible assets	4	8,870	17,142	26,012	30,604
CURRENT ASSETS					
Debtors	5	4,881	-	4,881	6,722
Cash At Bank And In Hand		<u>21,879</u>	<u>24,178</u>	<u>46,057</u>	<u>93,023</u>
		26,760	24,178	50,938	99,745
CREDITORS					
Amounts falling due within one year	6	<u>(1,680)</u>	<u>-</u>	<u>(1,680)</u>	<u>(4,980)</u>
NET CURRENT ASSETS		25,080	24,178	49,258	94,765
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>33,950</u>	<u>41,320</u>	<u>75,270</u>	<u>125,369</u>
NET ASSETS		<u>33,950</u>	<u>41,320</u>	<u>75,270</u>	<u>125,369</u>
FUNDS	7				
Unrestricted Funds				47,970	66,283
Restricted Funds				<u>27,300</u>	<u>59,086</u>
				<u>75,270</u>	<u>125,369</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 November 2025 and were signed on its behalf by:

The notes form part of these financial statements

Toryglen Community Base
Notes to the Financial Statements
For the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the SCIO, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both the current and future periods.

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.

Income From Charitable Activities

Income from charitable activities includes income earned from the supply of goods and services under contractual arrangement which specify the provision of particular goods and services provided by the charity. Income from charitable activities is recognised as earned (as the related goods and services provided).

Grants Receivable

Income from government and other grants, whether 'capital' or 'revenue' are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once and conditions attached to the grants have been met, or fulfilment of the conditions is wholly within the control of the charity.

Rental Income

Operating lease income from investment properties is recognised in the profit and loss on a straight-line basis over the lease term.

Expenditure

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

1. ACCOUNTING POLICIES – continued

Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial instruments Issues' of FRS102 to all its financial instruments.

Financial instruments are recognised in the charity's financial statements when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are only offset, with 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 financial transaction 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.

Impairment Of Financial Assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Derecognition Of Financial Assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification Of Financial Liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic Financial Liabilities

Basic financial liabilities, including creditors and loans are initially recognised at transaction prices and 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 business 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.

Governance Costs

Governance costs (which are included as a component of support costs (in accordance with SORP)) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements and external scrutiny (audit or independent examination).

Toryglen Community Base

Notes to the Financial Statements (continued)

For the Year Ended 31 March 2025

1. ACCOUNTING POLICIES – continued

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 borrowing in current liabilities.

Tangible Fixed Assets

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

Improvements to property	- over the term of the lease
Plant and Machinery	- 25% on reducing balance
Fixtures and Fittings	- 25% on reducing balance
Computer Equipment	- 25 % on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objective at the direction 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 explanations of the nature and purpose of each fund is included in the notes to the financial statements.

Provisions

Provisions are recognised where a legal or constructive obligation has been incurred which will probably lead to an outflow of resources that can be reasonably estimated. Provisions are recorded for the estimated ultimate liability that is expected to arise, taking into account the time value of money where material.

A contingent liability is disclosed where the existence of the obligation cannot be measured with reasonable reliability. Contingent assets are not recognised but are disclosed where an inflow of economic benefit is probable.

Toryglen Community Base

Notes to the Financial Statements (continued)

For the Year Ended 31 March 2025

2. 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.

3. COMPARATIVE FOR THE STATEMENT OF FIANNCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2024 £
INCOME AND ENDOWMENTS FROM			
Donations and Legacies	2,906	-	2,906
Charitable Activities			
Rental Income	88,334	-	88,334
Grant Income	-	64,386	64,386
Other Income	12,453	-	12,453
Total	103,693	64,386	168,079
EXPENDITURE ON			
Charitable Activities			
Charitable Expenditure	119,388	29,501	148,889
NET INCOME/(EXPENTITURE)	(15,695)	34,885	19,190
RECONCILIATION OF FUNDS			
Total Funds Brought Forward	81,977	24,202	106,179
TOTAL FUNDS CARRIED FORWARD	66,282	59,087	125,369

Toryglen Community Base

Notes to the Financial Statements (continued)

For the Year Ended 31 March 2025

4. TANGIBLE FIXED ASSETS

	Property Improvements	Plant & Machinery	Fixtures & Fittings	Computer Equipment	TOTAL
	£	£	£	£	£
COST					
At 1 April 2023	48,533	12,988	6,756	8,034	76,311
Additions	-	-	-	-	-
At 31 March 2025	48,533	12,988	6,756	8,034	76,311
DEPRECIATION					
At 1 April 2023	20,166	12,256	6,085	7,200	45,707
Charge For Year	4,033	183	168	208	4,592
At 31 March 2025	24,199	12,439	6,253	7,408	50,299
NET BOOK VALUE					
At 31 March 2025	24,334	549	503	626	26,012
At 31 March 2024	28,367	732	671	834	30,604

5. DEBTORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.25.	31.03.24.
	£	£
Other Debtors	4,881	4,366
Prepayments	-	1,356
	4,881	5,722

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.25.	31.03.24.
	£	£
Other Creditors	1,680	4,980
	1,680	4,980

Toryglen Community Base

Notes to the Financial Statements (continued)

For the Year Ended 31 March 2025

7. MOVEMENT IN FUNDS

	At 01.04.24. £	Net Movement In Funds £	At 31.03.25. £
Unrestricted funds			
General fund	66,282	(18,312)	47,970
Restricted Funds			
Award For All	16,549	(16,549)	-
Wheatley Group Capital	20,169	(20,169)	-
Asda Foundation	180	(180)	-
Cruden	-	1,000	1,000
The Roberston Trust	15,000	-	15,000
Sanctuary Feeding Britain	7,189	4,111	11,300
	<u>59,087</u>	<u>(31,787)</u>	<u>27,300</u>
TOTAL FUNDS	<u>125,369</u>	<u>(50,099)</u>	<u>75,270</u>

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

	Incoming Resources £	Resources Expended £	Movement In Funds £
Unrestricted funds			
General fund	92,067	(110,379)	(18,312)
Restricted Funds			
The Robertson Trust	15,000	(15,000)	-
Award For All	-	(16,549)	(16,549)
Area Committee	350	(350)	-
Wheatley Group	-	(20,169)	(20,169)
Asda Foundation	-	(180)	(180)
Cruden	1,000	-	1,000
Sanctuary Feeding Britain	44,702	(40,591)	4,111
	<u>61,052</u>	<u>(92,839)</u>	<u>(31,787)</u>
TOTAL FUNDS	<u>153,119</u>	<u>(203,218)</u>	<u>(50,099)</u>

Toryglen Community Base

Notes to the Financial Statements (continued)

For the Year Ended 31 March 2025

7. MOVEMENT IN FUNDS – continued

Comparatives for movement in funds

	At 01.04.23. £	Net Movement In Funds £	At 31.03.24. £
MOVEMENT IN FUNDS			
Unrestricted funds			
General fund	81,977	(15,694)	66,283
Restricted Funds			
Award For All	-	16,548	16,548
Wheatley Group Capital	24,202	(4,033)	20,169
Asda Foundation	-	180	180
The Roberston Trust	-	15,000	15,000
Sanctuary Feeding Britain	-	7,189	7,189
	<u>24,202</u>	<u>34,884</u>	<u>59,086</u>
TOTAL FUNDS	<u>106,179</u>	<u>19,190</u>	<u>125,369</u>

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

	Incoming Resources £	Resources Expended £	Movement In Funds £
Unrestricted funds			
General fund	103,693	(119,387)	(15,694)
Restricted Funds			
Award For All	16,548	-	16,548
Area Committee Capital	3,184	(3,184)	-
Wheatley Group Capital	-	(4,033)	(4,033)
Asda Foundation	400	(220)	180
Sanctuary	2,500	(2,500)	-
The Roberston Trust	30,000	(15,000)	15,000
Sanctuary Feeding Britain	9,754	(2,565)	7,189
Albert Hunt	2,000	(2,000)	-
	<u>64,386</u>	<u>(29,502)</u>	<u>34,884</u>
TOTAL FUNDS	<u>168,079</u>	<u>(148,889)</u>	<u>19,190</u>

Toryglen Community Base

Notes to the Financial Statements (continued)

For the Year Ended 31 March 2025

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Toryglen Community Base
Detailed Statement of Financial Activities
For the Year Ended 31 March 2025

	31.03.25.	31.03.24.
	£	£
INCOME AND ENDOWMENTS		
Donations and Legacies		
Donations	2,177	2,906
Charitable Activities		
Rental income	78,623	88,334
Grants	61,052	64,386
	139,675	152,720
Other Income		
Other Income	11,267	12,453
Total Incoming Resources	153,119	168,079
EXPENDITURE		
Charitable Activities		
Wages	68,961	59,313
Insurance	742	707
Light and Heat	36,962	32,002
Telephone	8,555	7,954
Postage and Stationery	1,802	1,967
Repairs and Renewals	8,387	7,416
Sundries	1,108	1,456
Rent	15,000	15,000
Cleaning	1,464	1,428
Activities	1,356	1,279
Legal and Professional Fees	658	1,766
Elevenes/Feeding Britain Costs	47,646	11,431
Depreciation - Property Improvements	4,033	4,033
Depreciation - Plant and Machinery	183	244
Depreciation - Fixtures and Fittings	168	14
Depreciation - Computer Equipment	208	24
Carried Forward	197,233	146,034

This page does not form part of the statutory financial statements

Toryglen Community Base
Detailed Statement of Financial Activities
For the Year Ended 31 March 2025

Brought Forward	197,233	146,034
Support Costs		
Governance Costs		
Accountancy Fees	5,670	2,700
Bank Charges	315	155
	<u>5,985</u>	<u>2,855</u>
Total Resources Expended	<u>203,218</u>	<u>148,889</u>
Net Income/(Expenditure)	<u>(50,099)</u>	<u>19,190</u>

This page does not form part of the statutory financial statements