

REGISTERED COMPANY NUMBER: SCO43162 (Scotland)
REGISTERED CHARITY NUMBER: SCO43162

**Report of the Trustees and
Financial Statements for the Year Ended 31 May 2025
for**

Crookston Community Group

**Crookston Community Group
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for the Year Ended 31 May 2025**

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**Crookston Community Group
Report of the Trustees
for the year ended 31 May 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SCO43162

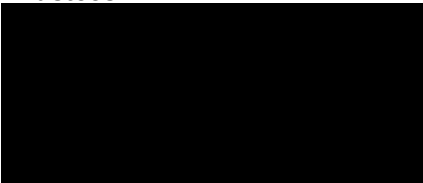
Principal address

56 Beltnes Road
Glasgow
G53 5TF

Hubs:

- 48 Beltnes Road, Glasgow, G53 5TF
- 11 Ladymuir Crescent, Glasgow G53 5UE
- 15 Ladymuir Crescent, Glasgow G53 5UE
- 19-23 Ladymuir Crescent, Glasgow G53 5UE
- 31 Ladymuir Crescent, Glasgow G53 5UE
- 35 Ladymuir Crescent, Glasgow G53 5UE
- Tiffin Fresh Food, 1005 Paisley Rd W, Glasgow G52 1EQ

Trustees



Independent examiner

DA Accountants
Spiersbridge Business Park
1 Spiersbridge Way
Glasgow
G46 8NG

Independent Examiner's Report to the Trustees of Crookston Community Group

I report on the accounts for the year ended 31 May 2025 set out on pages nine to fourteen.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 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 the General Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's qualified statement

No other 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 386 and 387 of the Companies Act 2006
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- 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.

[REDACTED]
DA Accountants
Chartered Certified Accountants
Spiersbridge Business Park
1 Spiersbridge Way
Glasgow
G46 8NG
5 February 2026



Crookston Community Group
Statement of Financial Activities
for the year ended 31 May 2025

	Unrestricted funds	Restricted funds	2025 £	2024 £
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income	-	452,266	452,266	318,198
Total incoming resources	3,547	452,266	455,813	460,361
RESOURCES EXPENDED				
Costs of generating funds				
Costs of generating voluntary income	264,582	-	264,582	286,774
Charitable activities				
Management, Finance and Professional costs	215,252	-	215,252	169,158
Total resources expended	479,834	-	479,834	455,932
NET INCOMING/(OUTGOING)	(476,287)	452,266	(24,021)	4,429
RECONCILIATION OF FUNDS				
Total funds brought forward				
TOTAL FUNDS CARRIED FORWARD	(476,287)	452,266	(24,021)	4,429

Crookston Community Group
Balance Sheet
as at 31 May 2025

		Unrestricted funds £	Restricted funds £	2025 £	2024 £
Fixed assets					
Tangible assets	2	15,896	-	29,228	19,870
Current assets					
Cash at bank		111,716	-	111,716	144,995
Cash in hand		-	-	-	-
Creditors: amounts falling due within one year	3	-	-	(600)	(500)
Net current assets		111,716	-	111,116	144,495
Net assets		127,612	-	140,344	164,365
Funds					
Unrestricted funds b/fwd				140,344	164,365
Total funds				140,344	164,365

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2025 .

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 May 2025 in accordance with Section 476 of the Companies Act 2006.

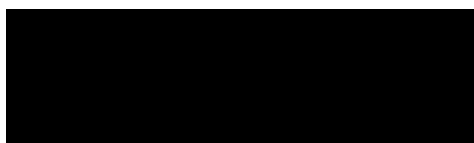
The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the board of trustees on 5 February 2026 and were signed on its behalf by:



Crookston Community Group
Notes to the Accounts
for the year ended 31 May 2025

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Motor vehicles	20% reducing balance
Equipment	15% straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

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.

2 Activities for generating funds

	2025	2024
	£	£
Grant income	364,708	295,653
Donations	39,939	142,163
Other	47,619	22,545
	<u>455,813</u>	<u>460,361</u>

Crookston Community Group
Notes to the Accounts
for the year ended 31 May 2025

3 Costs of generating voluntary income

	2025	2024
	£	£
Food supplies, catering & events	147,520	161,862
Rent	55,746	80,301
Rates and water	9,370	4,950
Light and heat	20,548	8,595
Travel & subsistence	5,034	13,177
Repairs and maintenance	16,014	8,809
Volunteer expenses & other direct costs	10,350	9,080
	<u>264,582</u>	<u>286,774</u>

4 Trustees' remuneration and benefits

There were £nil trustees' remuneration or other benefits for the year ended 31 May 2025.

Trustees' expenses

There were nil trustees' expenses paid for the year ended 31 May 2025.

5 Staff costs

	2025	2024
	£	£
Wages and salaries	164,592	125,118
	<u>169,323</u>	<u>128,970</u>

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

	2025	2024
	6	6
Staff	<u>6</u>	<u>6</u>

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

Crookston Community Group
Notes to the Accounts
for the year ended 31 May 2025

2 Tangible fixed assets

	Equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 1 June 2024	-	34,500	34,500
Additions	<u>13,852</u>	<u>-</u>	<u>13,852</u>
At 31 May 2025	<u>13,852</u>	<u>34,500</u>	<u>48,352</u>
Depreciation			
At 1 June 2024	-	14,630	14,630
Charge for the year	<u>520</u>	<u>3,974</u>	<u>4,494</u>
At 31 May 2025	<u>520</u>	<u>18,604</u>	<u>19,124</u>
Net book value			
At 31 May 2025	<u>13,332</u>	<u>15,896</u>	<u>29,228</u>
At 31 May 2024	<u>-</u>	<u>19,870</u>	<u>19,870</u>

3 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accrued expenses	-	-
Other creditors	<u>600</u>	<u>500</u>

8 Movement in funds

	2024	Movement	2025
	£	£	£
Unrestricted funds			
General funds	<u>164,365</u>	<u>(24,021)</u>	<u>140,344</u>
Total funds	<u>164,365</u>	<u>(24,021)</u>	<u>140,344</u>

Crookston Community Group
Detailed Statement of Financial activities
for the year ended 31 May 2025

	2025	2024
	£	£
INCOMING RESOURCES		
Voluntary income		
Grant income	364,708	295,653
Donations	39,939	142,163
Job Retention Scheme grant	<u>3,547</u>	<u>-</u>
	408,194	437,816
Activities for generating funds		
Other	<u>47,619</u>	<u>22,545</u>
Total incoming resources	<u>455,813</u>	<u>460,361</u>
RESOURCES EXPENDED		
Cost of generating voluntary funds		
Food supplies, catering & events	147,520	161,862
Rent	55,746	80,301
Rates and water	9,370	4,950
Light and heat	20,548	8,595
Travel & subsistence	5,034	13,177
Repairs and maintenance	16,014	8,809
Volunteer expenses & other direct costs	<u>10,350</u>	<u>9,080</u>
	<u>264,582</u>	<u>286,774</u>
Wages	164,592	125,118
Pension	4,731	3,852
Motor expenses	<u>6,035</u>	<u>7,755</u>
	<u>175,358</u>	<u>136,725</u>
Finance		
Telephone	2,700	2,152
Postage, printing and office supplies	81	2,253
Insurance	5,225	2,694
Sundry expenses	603	-
Depreciation	<u>4,494</u>	<u>4,968</u>
	<u>13,103</u>	<u>12,067</u>
Legal and professional costs:		
Accountancy fees	700	269
Consultancy fees	3,709	8,800
Management fees	3,426	-
Advertising and PR	1,105	-
Other legal and professional	<u>17,851</u>	<u>11,297</u>
	<u>26,791</u>	<u>20,366</u>
Total Management, Finance and Professional costs	<u>215,252</u>	<u>169,158</u>