

Rocksolid Dundee
Charity Number: SC043761

Financial statements for the period ended
30 September 2025

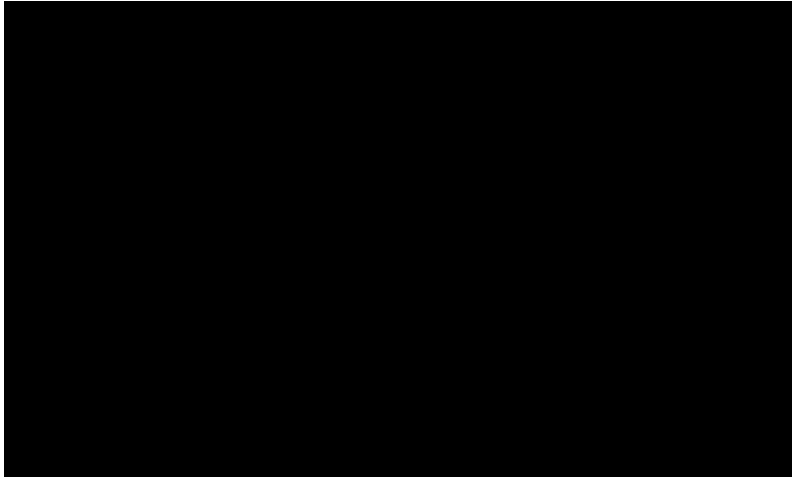
Contents

	Page
Officials and advisors	1
Annual report of the Trustees	2 - 4
Statement of Trustee responsibilities	5
Independent examiner's report	6
Statement of financial activities incorporating income and expenditure account	7
Balance sheet	8
Notes to the financial statements	9 - 25

RockSolid Dundee

Officials and advisors

Trustees



Principal Address


Scottish Charity Number

SC043761

Bankers

PO Box 17235
Edinburgh
EH11 1HY

Independent Examiner



Henderson Loggie LLP
The Vision Building
20 Greenmarket
Dundee
DD1 4QB

The Trustees have pleasure in submitting their annual report and financial statements for the 18 month period ended 30 September 2025 as the charity has been granted permission from OSCR to start the winding up process, this will be the final set of accounts prepared for RockSolid.

The information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements and the constitution of RockSolid Dundee.

RockSolid Dundee

RockSolid Dundee was established by Trust Deed and registered on 5 February 2013 as a Scottish Charitable Incorporated Organisation with the Office of the Scottish Charity Regulator under Charity Number SC043761. Their Constitution was updated on 23 March 2020.

Structure, Governance and Management

There are currently eight (2024 – eight) Trustees. In the event of any Trustee resigning from office, the remaining Trustees can fill the vacancy.

Trustees

The Trustees at the date of this report are detailed on page 1.

Recruitment and Training

The Trustees deal appropriately as regards induction and training for any new Trustees appointed. This includes awareness of a Trustee's responsibilities, the governing document, administrative procedures and the history and philosophical approach of the charity. A new Trustee receives copies of the previous period's financial statements, minutes of recent Trustee meetings and a copy of the OSCR booklet "Guidance and Good Practice for Charity Trustees", if appropriate.

Ongoing training is provided as appropriate for Trustees to ensure they remain up to date in all matters concerning governance and their role as charity Trustees.

Organisational Management

The Trustees provide strategic oversight and direction for RockSolid Dundee and meet at least four times a period for Board Meetings plus their AGM.

Operational management, delivery and development on a day-to-day basis is delegated from the Board to the Managing Director. The Managing Director is supported by a team of staff and volunteers.

RockSolid Dundee's activities are developed and organised by co-production. We use programme forums/steering groups to make decisions as appropriate. We adopt a person-centred community learning and development approach in our work.

RockSolid Dundee employs staff to run projects, activities and achieve its outcomes. We are a Living Wage accredited employer. We are supported by volunteers and students on university placements and we are a Volunteer Friendly Award accredited organisation.

Risk Management

The Trustees have considered the major risks to which the charity is exposed, in particular those related to the finances of RockSolid Dundee, and are satisfied that systems are in place to mitigate their exposure to the major risks. As a result of the risk evaluation the Trustees decided that the charity was no longer viable.

Annual report of the Trustees for the period ended 30 September 2025 (continued)

Objectives and Activities

RockSolid Dundee was a community development charity in the East End of Dundee, it started as a social action initiative of Douglas & Mid Craigie Church of Scotland to address local needs and priorities within the community.

RockSolid recognised the issues of poverty that existed in our communities facing many families and individuals both young and old. The challenges that faced people in the community included poor health and wellbeing, lack of physical activities, social isolation, unemployment and lack of life skills, lack of affordable activities, low self-esteem, substance misuse and lack of confidence.

Our programmes and activities were intended to tackle poverty, where it existed, by addressing these issues and by increasing people's confidences, skills and opportunities for their future.

RockSolid has coproduced with local people and partners two distinct community programmes

- RockSolid Youth offered a variety of activities 5 days a week including youth groups, drop-ins, sports and arts activities, wellbeing groups, 1-1 support, and John Muir groups. We also worked in partnership with schools to provide nurture groups as well as employability programmes
- RockSolid Community Health and Wellbeing programme held a weekly Community Lunch that operated on a donation only basis, an older persons group Young at Heart which provided a range of activities and a cooked lunch, Bee Kind to your Mind which use to run on a Wednesday, this was a covid recovery group focussing on wellbeing with a range of activities, signposting, support and a cooked lunch, we also offered adult cooking classes, gardening and holiday provision for families.

RockSolid was a local organisation and people were encouraged to participate in a variety of ways. We offered a range of voluntary opportunities to support groups and the administration of RockSolid. Local people and partners were actively involved through our co-production process of decision making.

RockSolid was accredited with the Volunteer Friendly Award, The Good Governance Award and was proud to be a Living Wage accredited employer.

Our core values are Compassion, Creativity and Collaboration.

Achievements and Performance

The statement of financial activities for the period is set out on page 7 of the financial statements

Financial Review

The deficit for the 18 month period to 30 September 2025 amounted to £87,216 (2024 – surplus of £15,855). Total income decreased by £19,303 to £188,927 (2024 - £208,230) and total expenditure increased by £83,768 to £276,143 (2024 - £192,375). At the end of the 18 month period the charity has available funds of £7,243 and these funds have been donated to Faith In Community Dundee, a charity whose objectives are in line with those of RockSolid.

Annual report of the Trustees for the period ended 30 September 2025 (continued)

Reserves Policy

The reserves are no longer required as the Charity is being wound up.

Key Management Personnel Remuneration

The Trust considers its key management personnel comprise of the Trustees and the Executive Director. Details are included in note 5 of the financial statements.

No Trustee received any remuneration or expenses during either financial period.

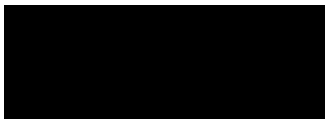
Future Strategy

The Trustees have resolved to winding up the charity in accordance with its constitution and the Charities and Trustee Investment (Scotland) Act 2005. All outstanding liabilities have been settled, and the remaining assets will be transferred to Faith in Community Dundee (FICD). The winding-up process has begun, the application for removal from the Scottish Charity Register has been submitted to the Office of the Scottish Charity Regulator (OSCR), and has been accepted.

Thank You

We would like to thank everyone who supported RockSolid on its journey. It is only with your support that RockSolid was able to adapt and respond to emerging needs and challenges, as we've seen especially over the last period. Your support has allowed us to provide activities, projects, and support for our local community across the East End of Dundee. You made all the hard work worthwhile, and we couldn't have done it without you. Thank you.

Approved by the Trustees on 12 December 2025 and signed on its behalf by:



Trustee

Statement of Trustees' responsibilities

The charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity Trustees to prepare financial statements for each period which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Report of the Independent Examiner to the Trustees of Rocksolid Dundee

I report on the financial statements of the charity for the period ended 30 September 2025 which are set out on pages 7 to 25.

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 the Trustees and Examiner

The charity's Trustees 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 (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 financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent Examiner's Statement

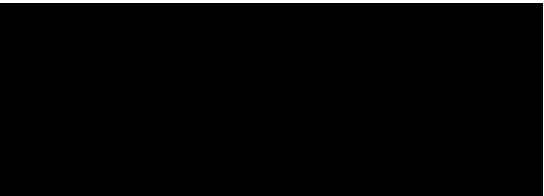
In the course of my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare financial statements 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 financial statements to be reached.



For and on behalf of Henderson Loggie LLP
Chartered Accountants
The Vision Building
20 Greenmarket
Dundee
DD1 4QB

12 December 2025

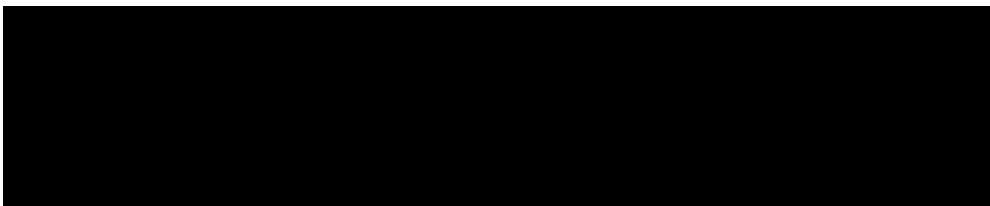
Statement of financial activities for the period ended 30 September 2025

	Note	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted fund 2024 £	Total 2024 £
Income from:									
Donations and legacies	2	19,911	6,469	162,547	188,927	8,598	2,000	178,610	189,208
Charitable activities	2	-	-	-	-	19,022	-	-	19,022
Total income		19,911	6,469	162,547	188,927	27,620	2,000	178,610	208,230
Expenditure on:									
Raising funds	3	1,466	1,330	7,991	10,787	4,373	-	27,903	32,276
Charitable activities	3	28,275	24,696	212,385	265,356	18,889	-	141,210	160,099
Total expenditure		29,741	26,026	220,376	276,143	23,262	-	169,113	192,375
		(9,830)	(19,557)	(57,829)	(87,216)	4,358	2,000	9,497	15,855
Transfers between funds	9	(1,331)	4,013	(2,682)	-	(118)	-	118	-
Net (expenditure) /income and net movement in funds		(11,161)	(15,544)	(60,511)	(87,216)	4,240	2,000	9,615	15,855
Reconciliation of funds									
Total funds brought forward	9	11,161	15,544	60,511	87,216	6,921	13,544	50,896	71,361
Total funds carried forward	9	- =====	- =====	- =====	- =====	11,161 =====	15,544 =====	60,511 =====	87,216 =====

Balance sheet at 30 September 2025

	Note	£	2025 £	£	2024 £
Fixed assets					
Tangible fixed assets	6	-			6,010
Current assets					
Debtors	7	-		9,470	
Cash at bank and in hand		7,576		98,540	
			7,576	108,010	
Creditors					
Amounts falling due within one period	8	(7,576)		(26,804)	
Net current assets			-		81,206
Net assets			-		87,216
Reserves					
Unrestricted funds	9		-		11,161
Designated funds	9		-		15,544
Restricted funds	9		-		60,511
			-		87,216

The financial statements were approved by the Trustees on 12 December 2025 and signed on its behalf by:



The notes on pages 9 to 25 form part of these financial statements.

1 Accounting policies

Charity information

RockSolid Dundee is a charity registered with the Scottish Charity Regulator (registration number SC043761). The principal office is [REDACTED]

Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity is a Public Benefit Entity as defined by FRS 102.

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 and include the results of the Charity's operations in the period, as indicated in the report of the Trustees. All activities are continuing.

Going concern

At the time of approving the financial statements, the Trustees do not have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the financial statements have not been prepared on a going concern basis.

The following is a summary of the significant accounting policies adopted by the Trustees in the presentation of the financial statements.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the monetary value of income can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

Grants are recognised in full in the statement of financial activities in the period in which they are receivable. Where a grant covers a period subsequent to the period end, that element of the grant is deferred as at the period end.

Income from grants, where related to service delivery, are accounted for when the charity earns the right to consideration by its performance.

Voluntary income is received by way of donations and is included in the Statement of Financial Activities when receivable and in the period to which it relates.

The value of services by volunteers has not been included in these financial statements.

1 Accounting policies (continued)

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any VAT which cannot be recovered. Certain expenditure is directly attributable to specific activities and has been included in those cost categories.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both direct costs and those of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting constitutional and statutory requirements of the charity and include independent examination fees and are included within expenditure on charitable activities.

Donations paid in the period are amounts which are due to be paid to Faith in Community Dundee once the Charity has wound up.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Certain costs, which are attributable to more than one activity are apportioned across cost categories on an appropriate basis as set out in note 3.

Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to this scheme are charged to the Statement of Financial Activities in the period to which they relate. These contributions are invested separately from the charity's assets.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.
The charity has a policy of writing off all expenditure on fixed assets up to a value of £1,000. Expenditure over £1,000 is capitalised.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Motor Vehicles	25% reducing balance
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Debtors

Debtors and prepayments are recognised at the settlement amount due.

Bank balances

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

1 Accounting policies (continued)

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 discount.

Financial instruments

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

Funds

With the adoption of the Statement of Recommended Practice all income and expenditure is dealt with through the statement of financial activities. In the Statement of Financial Activities funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific purposes, which may be declared by the donor or with their authority.

Unrestricted funds are expendable at the discretion of the Management Committee in furtherance of the objectives of Rocksolid Dundee.

Designated funds were funds set aside to cover all current staff liabilities for statutory redundancy payments and associated costs.

Transfers are made between funds to clear any funds in deficit.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount 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 current and future periods.

Notes to the financial statements (continued)

2	Income	2025 £	2024 £
	Donations and legacies		
	Unrestricted		
	General donations	19,911	8,598
		<u>19,911</u>	<u>8,598</u>
	Designated		
	Barchester Foundation	1,000	-
	BUPA Foundation	245	-
	Older adult health & wellbeing	4,000	2,000
	Tesco Community	500	-
	The Percy Bilton Trust	724	-
		<u>6,469</u>	<u>2,000</u>
	Restricted		
	Balgay Childrens Society – Kids Cooking Club	2,000	2,500
	BBC Children In Need	14,000	14,000
	Big Lottery – Improving Lives	-	44,393
	Big Lottery – Young Start	-	33,437
	Dundee Bairns	2,176	1,075
	Dundee City Council – Community Support & Youth Fund	1,211	9,625
	Dundee City Council – Winter Grant (WG5) Support Fund	-	2,000
	Dundee City Council – Youth & Family Summer Holiday Provision	-	1,904
	DV&VA – Dundee Green Health Partnership	-	2,160
	Essentia-Foundation Scotland	3,000	3,000
	Foundation Scotland	7,306	-
	Gannochy Trust	8,000	-
	Hillcrest Foundation	-	5,000
	Mathew Trust	-	10,000
	McCarthy Stone Foundation	-	3,000
	NHS Tayside Charitable Foundation	33,404	-
	NHS Tayside Community Innovation Fund – Wee Forest Initiative	-	9,500
	Paths For All – SCSP Open Fund	15,000	15,000
	Tay FM Cash for Kids - Summer 2024	1,250	-
	The Access Foundation	-	9,016
	The Alex Ferry Foundation	12,200	-
	The Corra Foundation Restricted Salaries	8,000	8,000
	The Hugh Fraser Foundation	5,000	-
	The Robertson Trust	30,000	-
	The TillyLoss Trust – Kids Cooking Club	5,000	5,000
	Trusthouse Charitable Foundation	10,000	-
	WM Sword Youth Fund 1.4.24	5,000	-
		<u>162,547</u>	<u>178,610</u>
		<u>188,927</u>	<u>189,208</u>
		=====	=====

Notes to the financial statements (continued)

RockSolid Dundee

2	Income (continued)	2025 £	2024 £
	Charitable activities		
	Unrestricted		
	Minibus income	-	6,110
	School support work income	-	12,912
		<hr/>	<hr/>
		-	19,022
		=====	=====
	Total income	188,927	208,230
		=====	=====

Notes to the financial statements (continued)

3 Expenditure

								Dundee Bairns - Summer 2025 - Food & Fun	Dundee Bairns - Summer 2024 - Food & Fun	DCC – Community & Youth Fund	Essentia - Foundation Scotland	Carried forward
2025	Total Unrestricted £	Total Designated £	BBC Children in Need £	Big Lottery – Young Start £	Cash for Kids £	Dundee Bairns - Easter 2025 - Food & Fun £	Dundee Bairns - October 2024 - Food & Fun £	£	£	£	£	£
Raising funds												
Salary costs	1,466	1,330	1,070	-	-	-	-	-	-	255	-	4,121
Charitable activities												
Salaries and sessional work	15,109	20,883	13,460	10,599	-	-	-	-	-	3,563	2,384	65,998
Activities and outlays		3,712	-	-	1,250	236	313	670	920	2,849	616	10,566
Venue hire	168	-	-	-	-	-	-	-	-	390	-	558
Stationery and postage	126	27	107	-	-	-	-	-	-	221	-	481
Payroll fees	1,055	-	1,957	-	-	-	-	-	-	-	-	3,012
Accounting support	1,310	-	-	-	-	-	-	-	-	-	-	1,310
Subscriptions	83	-	334	-	-	-	-	-	-	-	-	417
IT costs	-	-	2,559	-	-	-	-	-	-	-	-	2,559
Motor expenses	348	-	145	-	-	-	-	-	-	22	-	515
Telephone	582	-	-	-	-	-	-	-	-	-	-	582
Bank charges	409	-	-	-	-	-	-	-	-	-	-	409
General expenses	2,693	74	-	-	-	-	-	-	-	-	-	2,767
Insurance	-	-	1,375	-	1,280	-	-	-	-	-	-	2,655
Staff training	24	-	-	-	-	-	-	-	-	18	-	42
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Rent	-	-	2,600	-	-	-	-	-	-	-	-	2,600
PAYE interest	25	-	-	-	-	-	-	-	-	-	-	25
Donations paid	7,243	-	-	-	-	-	-	-	-	-	-	7,243
Gain / (loss) on fixed assets	(4,950)	-	-	-	-	-	-	-	-	-	-	(4,950)
Governance costs												
Independent examiners' fee	4,050	-	-	-	-	-	-	-	-	-	-	4,050
	<u>29,741</u>	<u>26,026</u>	<u>23,607</u>	<u>10,599</u>	<u>2,530</u>	<u>236</u>	<u>313</u>	<u>670</u>	<u>920</u>	<u>7,318</u>	<u>3,000</u>	<u>104,960</u>
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

Notes to the financial statements (continued)

3 Expenditure (continued)

2025	Brought forward £	The Gannochy Trust £	Hillcrest Foundation £	Kids Cooking Club £	Minibus £	National Lottery - Improving Lives £	NHS Tayside – Wee Forest Initiative £	NHS Tayside -CF £	Nourish the Nation £	Paths 4 All £	Paths for All - SCSP Open Fund £	Carried forward £
Raising funds												
Salary costs	4,121	-	-	80	-	-	-	-	521	4,303	-	9,025
Charitable activities												
Salaries and sessional work	65,998	8,000	-	10,615	571	-	3,462	33,404	4,526	5,752	-	132,328
Activities and outlays	10,566	-	2,425	914	-	42	-	-	1,811	71	-	15,829
Venue hire	558	-	-	547	4,238	-	-	-	-	-	-	5,343
Stationery and postage	481	-	-	-	-	-	-	-	-	-	-	481
Payroll fees	3,012	-	-	-	-	-	-	-	-	-	-	3,012
Accounting support	1,310	-	-	-	-	-	-	-	-	-	-	1,310
Subscriptions	417	-	-	-	-	-	-	-	-	120	-	537
IT costs	2,559	-	-	-	-	-	-	-	-	-	-	2,559
Motor expenses	515	-	-	-	2,434	70	-	-	280	4,504	1,015	8,818
Telephone	582	-	-	-	-	-	-	-	-	-	-	582
Bank charges	409	-	-	-	-	-	-	-	-	-	-	409
General expenses	2,767	-	-	-	36	-	-	-	-	250	-	3,053
Insurance	2,655	-	-	-	336	-	-	-	-	-	-	2,991
Staff training	42	-	-	25	-	-	-	-	168	-	-	235
Depreciation	-	-	-	-	960	-	-	-	-	-	-	960
Rent	2,600	-	-	-	4,585	-	-	-	-	-	-	7,185
PAYE interest	25	-	-	-	-	-	-	-	-	-	-	25
Donations paid	7,243	-	-	-	-	-	-	-	-	-	-	7,243
Gain / (loss) on fixed assets	(4,950)	-	-	-	-	-	-	-	-	-	-	(4,950)
Governance costs												
Independent examiners' fee	4,050	-	-	-	-	-	-	-	-	-	-	4,050
	<u>104,960</u> =====	<u>8,000</u> =====	<u>2,425</u> =====	<u>12,181</u> =====	<u>13,160</u> =====	<u>112</u> =====	<u>3,462</u> =====	<u>33,404</u> =====	<u>7,306</u> =====	<u>15,000</u> =====	<u>1,015</u> =====	<u>201,025</u> =====

Notes to the financial statements (continued)

3 Expenditure (continued)

2025	Brought forward £	The Access Foundation £	The Corra Foundation £	The Hugh Fraser Foundation £	The Robertson Trust £	Trusthouse Charitable Foundation £	Wm Sword £	UKSPF Youth Diversionary Activities Fund £	Total Restricted £	Total 2025 £
Raising funds										
Salary costs	9,025	-	1,762	-	-	-	-	-	7,991	10,787
Charitable activities										
Salaries and sessional work	132,328	2,897	19,249	4,329	30,000	10,000	5,000	-	167,811	203,803
Activities and outlays	15,829	-	-	61	-	-	-	1,210	13,388	17,100
Venue Hire	5,343	-	-	547	-	-	-	-	5,722	5,890
Stationery and postage	481	-	-	63	-	-	-	-	391	544
Payroll fees	3,012	-	-	-	-	-	-	-	1,957	3,012
Accounting support	1,310	-	-	-	-	-	-	-	-	1,310
Subscriptions	537	-	-	-	-	-	-	-	454	537
IT costs	2,559	-	-	-	-	-	-	-	2,559	2,559
Motor expenses	8,818	-	-	-	-	-	-	-	8,470	8,818
Telephone	582	-	-	-	-	-	-	-	-	582
Bank charges	409	-	-	-	-	-	-	-	-	409
General expenses	3,053	-	-	-	-	-	-	-	286	3,053
Insurance	2,991	-	-	-	-	-	-	-	2,991	2,991
Staff training	235	-	-	-	-	-	-	-	211	235
Depreciation	960	-	-	-	-	-	-	-	960	960
Rent	7,185	-	-	-	-	-	-	-	7,185	7,185
PAYE interest	25	-	-	-	-	-	-	-	-	25
Donations paid	7,243	-	-	-	-	-	-	-	-	7,243
(loss) / gain on fixed assets	(4,950)	-	-	-	-	-	-	-	-	(4,950)
Governance costs										
Independent examiners' fee	4,050	-	-	-	-	-	-	-	-	4,050
	<u>201,025</u>	<u>2,897</u>	<u>21,011</u>	<u>5,000</u>	<u>30,000</u>	<u>10,000</u>	<u>5,000</u>	<u>1,210</u>	<u>220,376</u>	<u>276,143</u>
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Notes to the financial statements (continued)

3 Expenditure (continued)

2024	Total Unrestricted £	Total Designated £	BBC Children In Need £	Big Lottery – Improving Lives £	Big Lottery – Young Start £	Dundee Bairns – Apr 2024 Food & Fun £	Dundee Bairns – Summer 2024 Food & Fun £	Dundee Bairns – Oct 2023 Food & Fun £	DCC – Community & Youth Fund £	DCC – Winter Grant Support Fund £	DDC – Youth Family summer Holiday £	Carried forward £
Raising funds												
Salary costs	4,373	-	1,770	4,985	24	-	-	-	279	-	-	11,431
Charitable activities												
Salaries and sessional work	-	-	-	38,319	42,522	-	-	-	-	-	-	80,841
Materials and cleaning	421	-	-	-	-	-	-	-	-	-	-	421
Activities and outlays	1,684	-	-	-	-	86	839	292	26	2,000	1,880	6,807
Stationery and postage	271	-	-	-	-	-	-	-	278	-	-	549
Payroll fees	1,075	-	667	-	-	-	-	-	-	-	-	1,742
Accounting support	480	-	-	-	-	-	-	-	-	-	-	480
Subscriptions	1,178	-	-	-	-	-	-	-	-	-	-	1,178
IT costs	2,205	-	-	-	-	-	-	-	-	-	-	2,205
Motor expenses	252	-	456	967	-	-	-	-	478	-	-	2,153
Telephone	610	-	-	10	-	-	-	-	-	-	-	620
Bank charges	221	-	-	-	-	-	-	-	-	-	-	221
General expenses	3,564	-	-	-	-	-	-	-	-	-	-	3,564
Insurance	1,330	-	-	-	-	-	-	-	-	-	-	1,330
Staff training	293	-	-	-	-	-	-	-	136	-	-	429
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Rent	2,805	-	1,500	-	-	-	-	-	1,110	-	-	5,415
Governance costs												
Independent examiners' fee	2,500	-	-	-	-	-	-	-	-	-	-	2,500
	23,262	-	4,393	44,281	42,546	86	839	292	2,307	2,000	1,880	121,886
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Notes to the financial statements (continued)

3 Expenditure (continued)

2024	Brought forward £	DV&VA Green Health Partnership £	Essentia - Foundation Scotland £	Hillcrest Foundation £	Kids Cooking Club £	Matthew Trust £	McCarthy Stone Foundation £	Minibus £	NHS Tayside – Wee Forest Initiative £	Paths for All– SCSP Open Fund £	The Access Foundation £	Carried forward £
Raising funds												
Salary costs	11,431	2,160	-	-	1,927	-	-	-	-	9,494	-	25,012
Charitable activities												
Salaries and sessional work	80,841	-	-	-	-	20,000	-	-	6,038	465	6,119	113,463
Materials and cleaning	421	-	-	-	-	-	-	-	-	-	-	421
Activities and outlays	6,807	-	3,000	2,590	515	-	3,000	-	-	43	-	15,955
Stationery and postage	549	-	-	-	-	-	-	-	-	-	-	549
Payroll fees	1,742	-	-	-	-	-	-	-	-	-	-	1,742
Accounting support	480	-	-	-	-	-	-	-	-	-	-	480
Subscriptions	1,178	-	-	-	-	-	-	-	-	-	-	1,178
IT costs	2,205	-	-	-	-	-	-	-	-	-	-	2,205
Motor expenses	2,153	-	-	-	-	-	-	-	-	4,673	-	6,826
Telephone	620	-	-	-	-	-	-	-	-	-	-	620
Bank charges	221	-	-	-	-	-	-	-	-	-	-	221
General expenses	3,564	-	-	-	298	-	-	-	-	-	-	3,862
Insurance	1,330	-	-	-	-	-	-	-	-	-	-	1,330
Staff training	429	-	-	-	-	-	-	-	-	-	-	429
Deprecation	-	-	-	-	-	-	-	2,003	-	-	-	2,003
Rent	5,415	-	-	-	-	-	-	-	-	-	-	5,415
Governance costs												
Independent examiners' fee	2,500	-	-	-	-	-	-	-	-	-	-	2,500
	<u>121,886</u>	<u>2,160</u>	<u>3,000</u>	<u>2,590</u>	<u>2,740</u>	<u>20,000</u>	<u>3,000</u>	<u>2,003</u>	<u>6,038</u>	<u>14,675</u>	<u>6,119</u>	<u>184,211</u>
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

Notes to the financial statements (continued)

3 Expenditure (continued)

2024	Brought forward £	The Corra Foundation Household Hardship Fund £	The Corra Foundation Restricted Salaries £	Total Restricted £	Total 2024 £
Raising funds					
Salary costs	25,012	-	7,264	27,903	32,276
Charitable activities					
Salaries and sessional work	113,463	-	-	113,463	113,463
Materials and cleaning	421	-	-	-	421
Activities and outlays	15,955	900	-	15,171	16,855
Stationery and postage	549	-	-	278	549
Payroll fees	1,742	-	-	667	1,742
Accounting support	480	-	-	-	480
Subscriptions	1,178	-	-	-	1,178
IT costs	2,205	-	-	-	2,205
Motor expenses	6,826	-	-	6,574	6,826
Telephone	620	-	-	10	620
Bank charges	221	-	-	-	221
General expenses	3,862	-	-	298	3,862
Insurance	1,330	-	-	-	1,330
Staff training	429	-	-	136	429
Depreciation	2,003	-	-	2,003	2,003
Rent	5,415	-	-	2,610	5,415
Governance costs					
Independent examiners' fee	2,500	-	-	-	2,500
	<u>184,211</u> =====	<u>900</u> =====	<u>7,264</u> =====	<u>169,113</u> =====	<u>192,375</u> =====

Notes to the financial statements (continued)

4 Support costs

	Charitable activities £	Governance £	Total £
2025			
Independent examiner's fee	-	4,050	4,050
	=====	=====	=====
2024			
Independent examiner's fee	-	2,500	2,500
	=====	=====	=====

5 Staff costs

	2025 £	2024 £
Wages and salaries	162,964	120,196
Social security costs	3,386	3,961
Other pension costs	8,950	6,255
Redundancy costs	30,783	-
	206,083	130,412
Sessional workers	8,507	15,327
	214,590	145,739
	=====	=====
	2025 No.	2024 No.
The average number of people employed by the charity during the period was	8	9
	=====	=====

No employees received emoluments exceeding £60,000 in the current or preceding period.

The charity considers its key management personnel comprise the Trustees and the Executive Director. The total employment benefits including employer pension contributions of the key management personnel for the 18 month period was £69,145 (2024 - £44,398).

None of the Trustees received any reimbursed expenses during this or the preceding financial period.

Notes to the financial statements (continued)

6 Tangible fixed assets

	Motor vehicles £
Cost	
At 1 April 2024	14,245
Disposal	(14,245)
	<hr/>
At 30 September 2025	-
	<hr/>
Depreciation	
At 1 April 2024	8,235
Charge for the period	960
Eliminated on disposal	(9,195)
	<hr/>
At 30 September 2025	-
	<hr/>
At 31 March 2024	6,010
	<hr/> <hr/>

7 Debtors

	2025 £	2024 £
Prepayments and accrued income	-	9,470
	<hr/>	<hr/>
	-	9,470
	<hr/> <hr/>	<hr/> <hr/>

8 Creditors

	2025 £	2024 £
Other creditors and accruals	7,576	6,916
Social security and costs	-	888
Deferred income (see below)	-	19,000
	<hr/>	<hr/>
	7,576	26,804
	<hr/> <hr/>	<hr/> <hr/>
Deferred income		
	2025 £	2024 £
Opening balance	19,000	13,166
Income deferred in period	-	19,000
Deferred income released	(19,000)	(13,166)
	<hr/>	<hr/>
Closing balance	-	19,000
	<hr/> <hr/>	<hr/> <hr/>

Notes to the financial statements (continued)

9 Reserves

2025	Balance at 1 April 2024	Income	Expenditure	Transfers	Balance at 30 September 2025
	£	£	£	£	£
Unrestricted Funds	11,161	19,911	(29,741)	(1,331)	-
Designated Funds					
Barchester Foundation	-	1,000	(1,000)	-	-
BUPA Foundation	-	245	(240)	(5)	-
Redundancy provision	13,544	-	(17,604)	4,060	-
Older adult health & wellbeing	2,000	4,000	(5,978)	(22)	-
Tesco Stronger Starts - Youth Food	-	500	(500)	-	-
The Percy Bilton Trust	-	724	(704)	(20)	-
	15,544	6,469	(26,026)	4,013	-
Restricted Funds					
Minibus	6,010	12,200	(13,160)	(5,050)	-
BBC Children In Need	9,607	14,000	(23,607)	-	-
Big Lottery – Improving Lives	112	-	(112)	-	-
Big Lottery – Young Start	10,599	-	(10,599)	-	-
Cash for Kids - Summer 2024	-	1,250	(2,530)	1,280	-
Dundee Bairns - Easter 2025 - Food & Fun	-	273	(236)	(37)	-
Dundee Bairns - October 2024 - Food & Fun	-	313	(313)	-	-
Dundee Bairns - Summer 2024 - Food & Fun	-	920	(920)	-	-
Dundee Bairns - Summer 2025 - Food & Fun	-	670	(670)	-	-
DCC – Community Support & Youth Fund	7,318	-	(7,318)	-	-
Dundee City Council Youth Diversionary Activities Fund	-	1,211	(1,210)	(1)	-
Essentia- Foundation Scotland	-	3,000	(3,000)	-	-
Nourish the Nation - Foundation Scotland	-	7,306	(7,306)	-	-
The Gannochy Trust	-	8,000	(8,000)	-	-
Hillcrest Foundation	2,410	-	(2,425)	15	-
Kids Cooking Club	4,760	7,000	(12,181)	421	-
NHS Tayside CF	-	33,404	(33,404)	-	-
NHS Tayside Community Fund – Wee Forest Initiative	3,462	-	(3,462)	-	-
Paths 4 All	-	15,000	(15,000)	-	-
Paths for All – SCSP					
Open Fund	325	-	(1,015)	690	-
The Access Foundation	2,897	-	(2,897)	-	-
The Corra Foundation					
Restricted Salaries	13,011	8,000	(21,011)	-	-
The Hugh Fraser Foundation	-	5,000	(5,000)	-	-
The Robertson Trust	-	30,000	(30,000)	-	-
Trusthouse Charitable Foundation	-	10,000	(10,000)	-	-
WM Sword	-	5,000	(5,000)	-	-
	60,511	162,547	(220,376)	(2,682)	-
Total	87,216	188,927	(276,143)	-	-
	=====	=====	=====	=====	=====

Notes to the financial statements (continued)

9 Reserves (continued)

2024	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Unrestricted Funds	6,921	27,620	(23,262)	(118)	11,161
Designated Funds					
Redundancy provision	13,544	-	-	-	13,544
Older adult health & wellbeing	-	2,000	-	-	2,000
	13,544	2,000	-	-	15,544
Restricted Funds					
Minibus	8,013	-	(2,003)	-	6,010
BBC Children In Need	-	14,000	(4,393)	-	9,607
Big Lottery – Improving Lives	-	44,393	(44,281)	-	112
Big Lottery – Young Start	19,708	33,437	(42,546)	-	10,599
Dundee Bairs – Food & Fun	-	1,075	(1,193)	118	-
DCC – Community Support & Youth Fund	-	9,625	(2,307)	-	7,318
DCC – Winter Grant (WG5)	-	2,000	(2,000)	-	-
DCC – Youth & Family	-	1,904	(1,904)	-	-
Summer Provision	-	2,160	(2,160)	-	-
DV&VA – Dundee Green	-	3,000	(3,000)	-	-
Health Partnership	-	5,000	(2,590)	-	2,410
Essentia- Foundation Scotland	-	7,500	(2,740)	-	4,760
Hillcrest Foundation	-	10,000	(20,000)	-	-
Kids Cooking Club	-	3,000	(3,000)	-	-
Mathew Trust	-	9,500	(6,038)	-	3,462
McCarthy Stone Foundation	-	15,000	(14,675)	-	325
NHS Tayside Community Fund – Wee Forest Initiative	-	9,016	(6,119)	-	2,897
Paths for All – SCSP	-	-	(900)	-	-
Open Fund	900	-	(900)	-	-
The Corra Foundation	12,275	8,000	(7,264)	-	13,011
Household Hardship Fund					
The Corra Foundation					
Restricted Salaries					
	50,896	178,610	(169,113)	118	60,511
Total	71,361	208,230	(192,375)	-	87,216

9 Reserves (continued)

Purpose of restricted funds

Minibus	Donation of minibus to the charity.
BBC Children In Need	To support work for children and young people.
Big Lottery – Improving Lives	To fund the salaries of community workers and a minibus driver to support meals and activities addressing the cost of living crisis.
Big Lottery – Young start	Salary and support costs.
Cash for Kids – Summer 2024	To provide activities for young people age 11-18 during the summer holidays for 4 weeks starting 1 st July 2024.
Dundee Bairns	Support for holiday activities and food for local children.
Dundee City Council – Community Support & Youth Fund	To fund training, staff wages, room hire, minibus travel and other expenses to help youth develop skills and design community projects.
Dundee City Council – Winter Grant (WG5) Support Fund	Funding for the provision of hot food to RockSolid service users and food vouchers to families in need.
Dundee City Council – Youth Diversionary Activities Fund	To supply food and activities for local children.
Dundee City Council – Youth & Family Summer Provision	To contribute to community support and youth diversionary activities.
Dundee Volunteer & Volunteer Action – Dundee Green Health Partnership	Salary costs for community workers.
Essentia- Foundation Scotland	Funds a weekly wellbeing group for young people facing challenges like poor housing, poverty and parental substance dependency.
Nourish the Nation - Foundation Scotland	To cover activities, food and staffing costs.
The Gannochy Trust	Salary costs for a Youth Worker and to deliver a youth programme.
Hillcrest Foundation	Supports wellbeing activities and safe spaces to build resilience and provide support for community members.
Kids Cooking Club	To fund the kids' cooking activity club.
Mathew Trust	Salary costs for Wellbeing Worker.
McCarthy Stone Foundation	To help fund community activities.
NHS Tayside CF	Salary costs towards the Community Health and Wellbeing Programme.

Notes to the financial statements (continued)

9 Reserves (continued)

NHS Tayside Community Innovation Fund – Wee Forest Initiative	To fund salary costs.
Paths for All – 1.4.24 to 31.3.25	To fund a community bus service for local transport, covering wages, fuel and support costs to provide safer and greener travel options.
Paths for All – SCSP Open Fund	To fund a community bus service for local transport, covering wages, fuel and support costs to provide safer and greener travel options.
The Access Foundation	Salary costs for the Digital Training Programme for the elderly.
The Corra Foundation Household Hardship Fund	Funding for the distribution of cash and vouchers for low-income households struggling with the Cost of Living crisis.
The Corra Foundation Restricted Salaries	A 5 period funding programme for the provision of Community Health & Wellbeing work by supporting salary and activity costs.
The Hugh Fraser Foundation	To provide services to older people, such as activity costs, and food.
The Robertson Trust	Salary costs towards the Youth Service.
Trusthouse Charitable Foundation	To cover salary costs of a youth worker.
WM Sword	To deliver youth activities.

10 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
2025	£	£	£	£
Fixed assets	-	-	-	-
Current assets	7,576	-	-	7,576
Current liabilities	(7,576)	-	-	(7,576)
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets at 30 September 2025	-	-	-	-
	=====	=====	=====	=====
	Unrestricted funds	Designated funds	Restricted funds	Total
2024	£	£	£	£
Fixed assets	-	-	6,010	6,010
Current assets	16,545	17,749	73,716	108,010
Current liabilities	(5,384)	(2,205)	(19,215)	(26,804)
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets at 31 March 2024	11,161	15,544	60,511	87,216
	=====	=====	=====	=====