

REGISTERED COMPANY NUMBER: SC405964 (SCOTLAND)

REGISTERED CHARITY NUMBER: SC045144

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 June  
2025**

**Newlands Junior College Limited**

# **Newlands Junior College Limited**

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## **Report of the Trustees**

### **for the Year Ended 30 June 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 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**

### **Mission and Principal Activity**

Newlands Junior College (NJC) was created in order to provide opportunities for young people who had potential but were at risk of disengaging from education and failing to find a fulfilling and rewarding role in later life.

The company was incorporated on 23 August 2011 and remained dormant until trading commenced on 1 May 2014. The company was registered as a charity by OSCR (Office of the Scottish Charity Regulator) on 30 September 2014.

The principal activity of the charity was the provision of alternative educational programmes aimed at young people aged 14 to 16 years old.

NJC opened a college in Glasgow that was set up as a five-year project to prove a new innovative approach and curriculum to help these young people. As the Glasgow operating college approached its 5 year anniversary, and the point when the project's success was to be reviewed and considered for possible mainstreaming, good faith negotiations were undertaken over a considerable period of time with Glasgow City Council over the possibility of mainstreaming the approach. The trustees believe the model was very successful with real, tangible and positive destinations obtained for the students who generally responded magnificently to the approach and curriculum. Unfortunately, despite this success it has not been possible in Glasgow to mainstream this project and the key characteristics that make it work.

In January 2019 a review of the Glasgow operating college was taken to assess its long-term viability. Consequently, a decision was taken to cease operations and close the Glasgow college.

NJC now continues in an alumni support role for students, in an advisory role to other local authorities who are interested in adopting the junior college model as well as promoting the junior college model across Scotland.

### **Purpose**

The Glasgow operating college prepared young people for employment and college places through a vocationally focused educational experience aimed at developing the students' existing and latent potential. With positive relationships as the key to success, the experience provided a skills-based, personalised approach through which individual excellence was fostered in preparation for work.

### **Client group**

Young people aged 14 to 16, and interest in their continuing development thereafter.

### **Curriculum**

The curriculum was markedly different from that experienced in secondary schools, and was designed around the four areas given below:

- Academic: English, IT, Mathematics and Physics.
- Vocational: focused on career opportunities provided by partners including City of Glasgow College, GTG Training and the Riverside Music Complex.
- Personal development enhanced the students' experiences, had a focus on the development of skills for life and included components like the ASDAN Personal Development Award, the Duke of Edinburgh Award and Outward-Bound experiences.

- Work experience: all students had periods of work experience to allow them to become familiar with the nature and demands of the workplace, become more informed about potential career choices and prepare them for the rigours of competitive selection processes for jobs.

### **Culture and ethos**

The Glasgow operating college culture emphasised the positive and forging excellent relationships amongst all members of the NJC community was imperative. Training for staff was provided, focusing on raising aspiration and achievement and providing a positive framework for goal setting and working with all client groups. The training was extremely well received and had a significant impact on the team. Young people also received similar training and benefited from the influence that this approach had on the culture of the Glasgow college.

### **Staff**

The Glasgow operating college had a teaching staff of 5 plus 2 part time administration staff and 2 part-time bus drivers. There was also an instructor from SkillForce Scotland who delivered courses in personal development.

### **Student recruitment**

Students were recruited from local Glasgow secondary schools against 2 criteria: (a) being disengaged or disengaging from the school process and (b) having a talent or potential that was not presently being nurtured and developed. They were also required to be able to operate at Level 4, at least, in SQA National courses.

The students were nominated by the secondary school in which they were enrolled. A recruitment process then began which included a meeting of the prospective student and her/his carers with NJC staff followed by an Assessment Centre which lasted for 1 week.

### **Provide a successful educational experience**

Success was measured by customer (carer and student) satisfaction, attendance rates as well as student performance in courses delivered at the Glasgow operating college and by partners and student destinations. The positive destination was the key performance indicator.

### **The Graduates**

From 2016 to 2019, four groups of students graduated with all 58 students going into positive destinations in employment or further education.

The graduates from 2016 to 2018 had 5 or more passes in National Courses at level 3 and over 90% had 5 or more passes at level 4. Additionally, students gained National 5 qualifications and 1 student attained Higher English.

The final graduation ceremony was held in April 2019 which saw twelve students graduating. These students gained 44 passes at national 4 level and 16 passes at national 5 level.

Across the years students gained qualifications in personal development courses such as Duke of Edinburgh (Bronze), ASDAN (Bronze Silver and Gold), Outward Bound, John Muir Environmental Award, National Navigation Award, SQA Employability, Heart Start, Saltire Award, Get Set for Community Action and Emergency First Aid at Work.

### **Alumni**

During 2017, NJC created an alumni programme for its Glasgow college graduates, recognising that NJC has an important role in supporting the continuing development of its graduates. In many cases NJC has become an important presence in the young peoples' lives. The Ernst & Young Foundation supported NJC in the creation and operation of this alumni programme.

### **Funding**

NJC has received funding from both the public and private sectors.

### **Public benefit**

The trustees confirm that they have had regard to the guidance on public benefit published by the Office of the Scottish Charity Regulator (OSCR) in exercising their powers and duties. The trustees consider that the charity's purposes, as set out in its governing document, satisfy the requirements of the 'charity test' as defined in section 7 of the Charities and Trustee Investment (Scotland) Act 2005.

During the year, the charity's activities were limited to administrative matters, including the resolution of a long-standing creditor balance and considering the future direction of the charity. The charity continues to provide public benefit through its advisory role in promoting the junior college model to local authorities across Scotland and its alumni support programme for former students.

#### **Recruitment and appointment of new trustees**

Trustees are selected based on their experience and support and have completed the appropriate Disclosure Scotland requirements.

#### **Principal risks and uncertainties**

The principal risks facing the charity are: (a) the ongoing cost of regulatory compliance (Companies House and OSCR filings) with no source of income to meet these costs; (b) the risk that the charity's charitable purposes can no longer be effectively fulfilled given the cessation of its core educational activities in 2019; and (c) reputational risk if the charity is not properly wound up or maintained in compliance with its regulatory obligations. The trustees manage these risks through regular review of the charity's position and are actively considering the appropriate next steps, including the possibility of formal wind-up.

#### **Financial performance**

During the year the charity has written off a long-standing trade creditor balance of £11,588 which had been outstanding for a number of years. The creditor has confirmed that payment is no longer required and accordingly the amount has been recognised as income in the Statement of Financial Activities. This has resulted in net income of £11,588 for the year (2024: £nil), eliminating the deficit on the charity's funds.

Further detail on the financial performance of the charity can be found in the Statement of Financial Activities, Balance Sheet and supporting notes.

#### **Reserves policy and going concern**

At year end there were net assets of £nil (2024: net liabilities of £11,588).

The Glasgow operating college was a five-year project to prove the concept and this, in the opinion of the trustees, was successfully achieved. It had been hoped that if the project was successful in helping some of the most deserving young people in Scotland, that the concept would be extended and mainstreamed, both in Glasgow and throughout Scotland. Extended good faith negotiations were held with the Glasgow local authority. Unfortunately, their conclusion was that they would attempt to learn from some of the principles of the college but that the concept as a whole would not be adopted in Glasgow and neither would the existing operating college transfer to the local authority. Ignoring funding issues, this of course would mean that there would be no further student nominations from the young people's existing schools and therefore no future for the college. There was no further public sector funding offered past the end of the local authority's financial year 5 April 2019. With deep regret, the trustees recognised that the Glasgow college had to close effectively with the exam sittings of the second-year students in early May. As such, it was decided by the trustees in January 2019 to cease operation of the Glasgow college after the second-year students had completed their course work and successful destinations were sought for the pupils.

As the Glasgow operating college formed such a significant part of the overall activities of the charity the financial statements have not been prepared on a going concern basis and have instead been prepared on a break-up basis reflecting the decision to close the main operating unit. However, the charity will continue to operate in order to promote the junior college model and in supporting other local authorities in the set-up of future junior colleges.

Following the write-off of the outstanding creditor balance during the year, the charity's balance sheet is now nil. The trustees will consider the future of the charity, including whether it should be formally wound up or continue in its advisory and promotional capacity.

The trustees' policy on reserves is to hold sufficient funds to meet the charity's ongoing administrative and regulatory obligations. Given the cessation of the charity's core educational activities and the break-up basis of preparation, the trustees do not consider it necessary to maintain reserves beyond what is required to meet any remaining liabilities. At the year end, the charity had net assets of £nil, which the trustees consider appropriate in the circumstances.

#### **Plans for future periods**

The operating college in Glasgow closed its doors to students in May 2019, after completion of the end of year exams.

Going forward Newlands Junior College Limited will continue in an alumni support role for students, in an advisory role to other local authorities who are interested in adopting the junior college model as well as promoting the junior college model across Scotland.

Since the year end, the trustees have resolved to commence the formal winding up of the charity. With all outstanding liabilities now settled and the charity's balance sheet at nil, the trustees consider that the charity's core educational mission has been fulfilled and that the ongoing costs of maintaining the charity's registrations with Companies House and OSCR are no longer justified. The trustees intend to apply to OSCR for consent to wind up the charity and to Companies House for voluntary strike-off.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

SC405964 (Scotland)

#### **Registered Charity number**

SC045144

**Registered office**

5 Redwood Crescent  
Peel Park  
East Kilbride G74 5PA

**Trustees**

J A McColl OBE

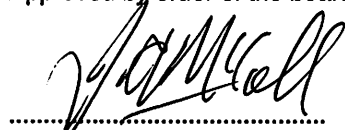
**Independent examiner**

THP Glasgow Limited, Accountants

*This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.*

16th March 2026

Approved by order of the board of trustees on 16th March 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J A McColl', is written over a horizontal dotted line.

**J A McColl OBE - Trustee**

## **Independent Examiner's Report to the Trustees of Newlands Junior College Limited**

I report on the accounts for the year ended 30 June 2025 set out on pages seven to twelve.

### **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.



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David Houston (Mar 26, 2026 10:25:04 GMT)

THP Glasgow Limited

Accountants

Date: 16th March 2026



**Statement of Financial Activities**  
for the Year Ended 30 June 2025

		2025 Unrestricted fund	2025 Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Voluntary income		-	-	-	-
Other income - creditor write-off		11,588	-	11,588	-
Investment income	3	-	-	-	-
<b>Total</b>		<b>11,588</b>	<b>-</b>	<b>11,588</b>	<b>-</b>
<b>EXPENDITURE ON</b>					
Charitable activities					
Provision of education		-	-	-	-
<b>NET INCOME/(EXPENDITURE)</b>		<b>11,588</b>	<b>-</b>	<b>11,588</b>	<b>-</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		(11,588)	-	(11,588)	(11,588)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(11,588)</b>

*The notes form part of these financial statements*

**Balance Sheet**

30 June 2025

		2025 Unrestricted fund	2025 Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
<b>CURRENT ASSETS</b>					
Cash at bank		-	-	-	-
<b>CREDITORS</b>					
Amounts falling due within one year	6	-	-	-	(11,588)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		-	-	-	(11,588)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		-	-	-	(11,588)
<b>NET ASSETS/(LIABILITIES)</b>		-	-	-	(11,588)
<b>FUNDS</b>	7				
Unrestricted funds		-	-	-	(11,588)
<b>TOTAL FUNDS</b>				-	(11,588)

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16th March 2026 and were signed on its behalf by:



J A McColl OBE - Trustee

*The notes form part of these financial statements*

**Notes to the Financial Statements**  
for the Year Ended 30 June 2025

**1. COMPANY OWNERSHIP**

The company is limited by guarantee of the members and does not have share capital. The liability of members is limited to £5 on winding up of the company.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 and on a break-up basis.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated professional services and donated goods and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated goods and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Where a creditor balance is written off because the amount is no longer payable, the write-off is recognised as income in the Statement of Financial Activities in the period in which the obligation ceases to exist.

**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.

**Taxation**

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

**Value added tax**

The charity is not registered for VAT as its activities are outside the scope of UK VAT.

**Fund accounting**

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

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

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.

#### Going concern - break-up basis

The Glasgow operating college was a five-year project to prove the concept and this was successfully achieved. However, due to funding constraints within the public sector and the non-transfer of the Glasgow operating college to the education authorities, the trustees believed that the required level of private funding would not be able to sustain the ongoing operations. As such it was agreed by the trustees in January 2019 to cease operation of the Glasgow college.

The financial statements have not been prepared on a going concern basis and have instead been prepared on a break-up basis reflecting the decision to close the Glasgow operating college.

During the current year, the outstanding trade creditor balance of £11,588 has been written off as it has been outstanding for a number of years and is no longer considered payable. Following this write-off, the charity's net assets are £nil.

### 3. INVESTMENT INCOME

	2025	2024
Interest receivable - trading	-	-

### 4. TRUSTEES' REMUNERATION AND BENEFITS

No trustee was remunerated for their role in the charity.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

#### Employees

The average number of employees during the year was nil (2024: nil). The charity had no employees during the year ended 30 June 2025.

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
<b>INCOME AND ENDOWMENTS FROM</b>			
Voluntary income	-	-	-
Other income - creditor write-off	-	-	-
Investment income	-	-	-
<b>Total</b>	-	-	-
<b>EXPENDITURE ON</b>			
Charitable activities			
Provision of education	-	-	-
<b>NET INCOME/(EXPENDITURE)</b>	-	-	-
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought	(11,588)	-	(11,588)

forward

<b>TOTAL FUNDS CARRIED FORWARD</b>	(11,588)	-	(11,588)
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**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
Trade creditors	-	11,588

The trade creditor balance of £11,588 brought forward from the prior year has been written off during the year as the amount has been outstanding for a significant period and is no longer considered payable. The write-off has been recognised as income in the Statement of Financial Activities.

**7. MOVEMENT IN FUNDS**

	At 1/7/24	Net movement in funds	At 30/6/25
<b>Unrestricted funds</b>			
General fund	(11,588)	11,588	-
<b>TOTAL FUNDS</b>	(11,588)	11,588	-

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

	Incoming resources	Resources expended	Movement in funds
<b>Unrestricted funds</b>			
General fund	11,588	-	11,588
<b>TOTAL FUNDS</b>	11,588	-	11,588

**Comparatives for movement in funds**

	At 1/7/23	Net movement in funds	At 30/6/24
<b>Unrestricted funds</b>			
General fund	(11,588)	-	(11,588)
<b>TOTAL FUNDS</b>	(11,588)	-	(11,588)

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	-	-	-
<b>TOTAL FUNDS</b>	-	-	-

**7. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/7/23	Net movement in funds	At 30/6/25
<b>Unrestricted funds</b>			
General fund	(11,588)	11,588	-
<b>TOTAL FUNDS</b>	(11,588)	11,588	-

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
<b>Unrestricted funds</b>			

General fund	11,588	-	11,588
<b>TOTAL FUNDS</b>	<b>11,588</b>	<b>-</b>	<b>11,588</b>

#### 8. RELATED PARTY DISCLOSURES

During the year the charity received donations amounting to £nil (2024: £nil) from related parties of NJC trustees.

At 30 June 2025, the amounts due to be received were £nil (2024: £nil).

#### 9. POST BALANCE SHEET EVENTS

Subsequent to the year end, the trustees have resolved to commence the formal winding up of the charity. The trustees intend to apply to the Office of the Scottish Charity Regulator (OSCR) for consent to wind up the charity and to apply to Companies House for voluntary strike-off. This decision was taken in light of the charity's balance sheet position of £nil, the cessation of its core educational activities in 2019, and the conclusion that the charity's ongoing advisory and promotional role does not justify the continuing costs of regulatory compliance. This is a non-adjusting post balance sheet event. The financial statements continue to be prepared on a break-up basis, which is consistent with the trustees' decision to wind up the charity.

Entity	Transactions 2025	Transactions 2024	Amount due 2025	Amount due 2024
Clyde Blowers Limited	0	0	0	0

**Detailed Statement of Financial Activities**  
for the Year Ended 30 June 2025

	2025	2024
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Voluntary income</b>		
Donations	-	-
<b>Other income</b>		
Creditor write-off	11,588	-
<b>Investment income</b>		
Interest receivable	-	-
<b>Total incoming resources</b>	<b>11,588</b>	<b>-</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Provision of education	-	-
<b>Total resources expended</b>	<b>-</b>	<b>-</b>
<b>Net income/(expenditure)</b>	<b>11,588</b>	<b>-</b>

*This page does not form part of the statutory financial statements.*