

The Charity Registration Number is :- SC047498

Birgidale Complex SCIO

Report and Accounts

31 March 2025

# **Birgidale Complex SCIO**

## **Report and accounts for the year ended 31 March 2025**

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## **Birgidale Complex SCIO**

### **Trustees' Annual Report for the year ended 31 March 2025**

The Trustees present their Report and Accounts for the year ended 31 March 2025.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Birgidale Complex SCIO.

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in Scotland with The Office of the Scottish Charity Regulator (OSCR) with charity number SC047498.

The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales.

The governing document of the charity is the constitution of the SCIO as approved by The Office of the Scottish Charity Regulator (OSCR) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

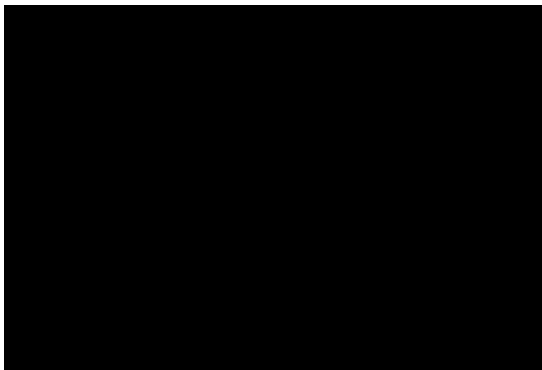
**Birgidale Complex SCIO**

**Trustees' Annual Report for the year ended 31 March 2025**

The principal operating address, telephone number, email and web addresses of the charity are:-

10 Stravanan Street  
Glasgow,  
G45 9LW

The Trustees in office on the date the report was approved were:-



The following persons served as Trustees during the year ended 31 March 2025 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name	Appointed	Resigned/Retired
	15/08/2024	04/06/2025
		21/08/2024
		21/08/2024

All the trustees are also members of the charity.

## **Birgidale Complex SCIO**

### **Trustees' Annual Report for the year ended 31 March 2025**

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

The charity's objective continues to be that of providing a centre for the community, principally among the residents of Castlemilk. To achieve this aim, the policy and principal activity of the charity continues to be the promotion of social activity.

##### ***The main activities undertaken in relation to those purposes during the year.***

As of April 2022 the Birgidale has had their funding cut which has affected the way we run as the Caretakers funding was cut in half, so the Complex has no cover during the afternoons and on Fridays due to the cuts. These ongoing cuts, when coupled with rocketing power charges and water rates, are seriously beginning to affect the Complex.

In May 2022, we reopened the Café. Business started slowly and we are still not seeing any real growth from this venture and must consider its viability in the future. One of the full time Café staff has resigned from 2 August 2024, and we are hoping to replace her with voluntary staff. With effect from the end of May 2024 all Café prices were increased to try and absorb some of the losses.

Looking forward, the Complex must endeavour to garner more Grant Funding etc to ensure its future. We have been actively looking for new Committee Members and, at present, have approximately 5 individuals seeking appointment.

We will have to keep a very close eye on the Café, and its ongoing costs, and evaluate its viability on a regular basis.

We would like to take this opportunity to thank our members and staff for their support during this stressful time, especially given the death of our long term admin worker, [REDACTED] We'd also like to thank Glasgow City Council for their continuing support.

##### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

Most of our members have returned to the Complex and attending the bingo, the monthly T-Dances, Dance Classes, Yoga.

The AA changed from Wednesday night to Friday night which suited their members. There is now a new group started called LET'S TALK, which allows younger people to talk to people of their own age group.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

##### **The main achievements and performance of the charity during the year.**

The only achievement was the reopening of the café

## **Birgidale Complex SCIO**

### **Trustees' Annual Report for the year ended 31 March 2025**

***The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society.***

Our addiction help groups, slimmers groups and exercise classes contribute to the general health and well being of local people. While our kids club run by the Jeely Piece Club, childrens dance classes and karate club continue to be well attended and to offer important activities for the young in the local community.

The initiative which provides cooking and catering skills for people with learning Disabilities is still going strong.

### **Structure, governance and management of the charity**

***The methods used to recruit and appoint new charity trustees.***

The members of the company are also charity trustees for the purposes of charity law and are known as members of the Board. Under the requirement of the Memorandum and Articles of Association the members of the board are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

The obligations of the Board are to maintain documents which set out the operational framework for the charity including the Memorandum and Articles, resourcing the current financial position as set out in the latest published accounts and the future planning and objectives.

***The charity's organisational structure.***

The Management Committee are the overall management body for the Centre and are also the employers of the three members of staff.

The Committee is made up of five members elected annually at our AGM, four members nominated from the Centre's User Groups and two members who represent local Housing Associations.

The Committee are all volunteers and receive no payment or remuneration for their work. They are all local people with a commitment to the community development of their neighbourhood.

## **Birgidale Complex SCIO**

### **Trustees' Annual Report for the year ended 31 March 2025**

#### **Financial review**

##### ***The charity's financial position at the end of the year ended 31 March 2025***

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Net income</b>	(21,215)	(20,594)
Unrestricted Revenue Funds available for the general purposes of the charity	23,355	43,331
Restricted Revenue Funds	22,241	23,480
<b>Total Funds</b>	<b>45,596</b>	<b>66,811</b>

##### ***Financial review of the position at the reporting date, 31 March 2025 .***

The trustees consider the financial performance by the charity during the year to have been satisfactory.

##### ***Policies on reserves.***

The present level of funding is adequate to support the continuation of the charity for the medium term and the Trustees consider the financial position of the charity to be satisfactory.

##### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

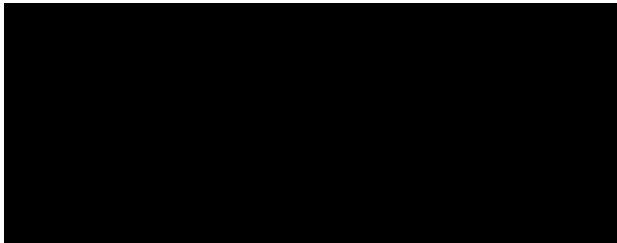
## **Birgidale Complex SCIO**

### **Trustees' Annual Report for the year ended 31 March 2025**

#### ***Significant events which have affected the financial performance and the financial position.***

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

#### **Details of The Independent Examiner**





## **Birgidale Complex SCIO**

### **Trustees' Annual Report for the year ended 31 March 2025**

#### **Statement of Trustees' Responsibilities**

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)

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

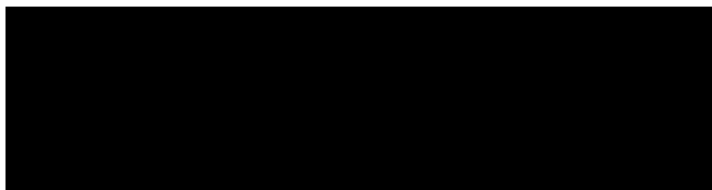
- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities and Trustee Investment (Scotland) Act 2005. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 3 September 2025.



Trustee

## **Birgidale Complex SCIO**

### **Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2025**

I report to the Trustees on my examination of the financial statements of the charity on pages 10 to 34 for the year ended 31 March 2025 which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by The Office of the Scottish Charity Regulator (OSCR), and under the historical cost convention and the accounting policies set out on page 16.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 7, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Regulations 10(1) (a) to (c) of the The Charities Accounts (Scotland) Regulations 2006 (as amended) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 44(1)(c) of the Act;
- b) follow the applicable procedures in the Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator and;
- c) state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

and;

I conducted my examination in accordance with the Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator, setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed 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 seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

## Birgidale Complex SCIO

### Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Association of Accounting Technicians;

This is a report in respect of an examination carried out under 44(1)(c) of the Act and in accordance with Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 44(1)(a) of The Charities and Trustee Investment (Scotland) Act 2005;

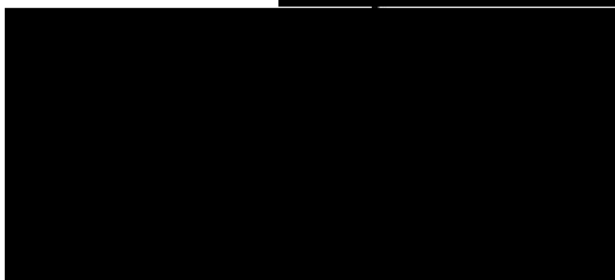
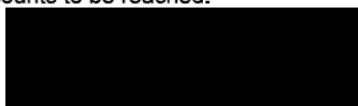
when preparing accounts on a fully accrued basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Signed:-



This report was signed on 4 September 2025

**Birgidale Complex SCIO - Statement of Financial Activities for the year ended 31 March 2025**

**Statement of Financial Activities for the year ended 31 March 2025**

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025 £	2025 £	2025 £	2024 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	600	30,773	31,373	39,107
Charitable activities	A2	161,717	-	161,717	132,294
Other trading activities	A3	8,259	-	8,259	2,232
Investments	A4	227	-	227	9
Other	A5	417	-	417	3,090
<b>Total income</b>	<b>A</b>	<b>171,220</b>	<b>30,773</b>	<b>201,993</b>	<b>176,732</b>
<b>Expenditure on:</b>					
Raising funds	B1	2,348	-	2,348	-
Charitable activities	B2	188,598	32,012	220,610	197,326
Other	B3	250	-	250	-
<b>Total expenditure</b>	<b>B</b>	<b>191,196</b>	<b>32,012</b>	<b>223,208</b>	<b>197,326</b>
<b>Net income for the year</b>		<b>(19,976)</b>	<b>(1,239)</b>	<b>(21,215)</b>	<b>(20,594)</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>(19,976)</b>	<b>(1,239)</b>	<b>(21,215)</b>	<b>(20,594)</b>
<b>Net movement in funds</b>		<b>(19,976)</b>	<b>(1,239)</b>	<b>(21,215)</b>	<b>(20,594)</b>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		43,331	23,480	66,811	87,405
<b>Total funds carried forward</b>		<b>23,355</b>	<b>22,241</b>	<b>45,596</b>	<b>66,811</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

**The notes attached on pages 16 to 34 form an integral part of these accounts.**

**Birgisdale Complex SCIO - Statement of Financial Activities for the year ended 31 March 2025**

**Birgisdale Complex SCIO - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP**

	SORP Ref	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	4,135	34,972	<b>39,107</b>
Charitable activities	A2	132,294	-	<b>132,294</b>
Other trading activities	A3	2,232	-	<b>2,232</b>
Investments	A4	9	-	<b>9</b>
Other	A5	3,090	-	<b>3,090</b>
<b>Total income</b>	<b>A</b>	<b>141,760</b>	<b>34,972</b>	<b>176,732</b>
<b>Expenditure on:</b>				
Raising funds	B1	-	-	-
Charitable activities	B2	166,554	30,772	<b>197,326</b>
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
<b>Total expenditure</b>	<b>B</b>	<b>166,554</b>	<b>30,772</b>	<b>197,326</b>
Net gains on investments	B4	-	-	-
<b>Net income for the year</b>		<b>(24,794)</b>	<b>4,200</b>	<b>(20,594)</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>		<b>(24,794)</b>	<b>4,200</b>	<b>(20,594)</b>
<b>Net movement in funds</b>		<b>(24,794)</b>	<b>4,200</b>	<b>(20,594)</b>
<b>Reconciliation of funds:-</b>				
<b>Total funds brought forward</b>		<b>68,125</b>	<b>19,280</b>	<b>87,405</b>
<b>Total funds carried forward</b>		<b>43,331</b>	<b>23,480</b>	<b>66,811</b>

**All activities derive from continuing operations**

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

**The notes attached on pages 16 to 34 form an integral part of these accounts.**

**Birgidale Complex SCIO - Statement of Financial Activities for the year ended 31 March 2025**

**Birgidale Complex SCIO - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Funds generated in the year as detailed in the SOFA	(21,215)	(20,594)
<b>Net resources available to fund charitable activities</b>	<u><b>(21,215)</b></u>	<u><b>(20,594)</b></u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

**The notes attached on pages 16 to 34 form an integral part of these accounts.**

**Birgidale Complex SCIO - Statement of Financial Activities for the year ended 31 March 2025**

**Movements in revenue and capital funds for the year ended 31 March 2025**

**Revenue accumulated funds**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	43,331	23,480	66,811	87,405
Recognised gains and losses before transfers	(19,976)	(1,239)	(21,215)	(20,594)
	<b>23,355</b>	<b>22,241</b>	<b>45,596</b>	<b>66,811</b>
<b>Closing revenue funds</b>	<b>23,355</b>	<b>22,241</b>	<b>45,596</b>	<b>66,811</b>

**Summary of funds**

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	23,355	22,241	45,596	66,811

**The notes attached on pages 16 to 34 form an integral part of these accounts.**

**Birgidale Complex SCIO - Statement of Financial Activities for the year ended 31 March 2025**

**Birgidale Complex SCIO  
Income and Expenditure Account for the year ended 31 March 2025 as required by the  
Companies Act 2006**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b><i>Income</i></b>		
Income from operations	201,349	173,633
Investment income		
Interest receivable	227	9
Other operating income	417	3,090
<b>Gross income in the year before exceptional items</b>	<b>201,993</b>	<b>176,732</b>
<b>Gross income in the year including exceptional items</b>	<b>201,993</b>	<b>176,732</b>
<b><i>Expenditure</i></b>		
Charitable expenditure, excluding depreciation and amortisation	211,525	192,139
Fundraising costs	2,348	-
Governance costs	9,085	5,187
Other expenditure	250	-
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>223,208</b>	<b>197,326</b>
<b>Net income before tax in the financial year</b>	<b>(21,215)</b>	<b>(20,594)</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>(21,215)</b>	<b>(20,594)</b>
<b>Retained surplus for the financial year</b>	<b>(21,215)</b>	<b>(20,594)</b>
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 16 to 34 form an integral part of these accounts.**



# **Birgidale Complex SCIO - Balance Sheet as at 31 March 2025**

	SORP		2025	2024
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets	11	A2	15	15
<b>Current assets</b>		B		
Stocks		B1	3,435	3,316
Debtors	13	B2	2,908	19,595
Cash at bank and in hand		B4	45,977	55,788
<b>Total current assets</b>			52,320	78,699
<b>Creditors: amounts falling due within one year</b>	14	C1	(6,739)	(11,903)
<b>Net current assets</b>			45,581	66,796
<b>The total net assets of the charity</b>			<b>45,596</b>	<b>66,811</b>

The total net assets of the charity are funded by the funds of the charity, as follows:-

<b>Restricted funds</b>				
Restricted Revenue Funds	20	D2	22,241	23,480
			22,241	23,480
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	20	D3	23,355	43,331
			23,355	43,331
<b>Designated Funds</b>				
<b>Total charity funds</b>			<b>45,596</b>	<b>66,811</b>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Trustee

Approved by the board of trustees on 3 September 2025

The notes attached on pages 16 to 34 form an integral part of these accounts.

# **Birgisdale Complex SCIO**

## **Notes to the Accounts for the year ended 31 March 2025**

### **1 Accounting policies**

#### ***Policies relating to the production of the accounts.***

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by The Office of the Scottish Charity Regulator (OSCR) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration

##### **Going Concern**

The Charity currently has reserves which it believes are sufficient to allow it continue operate.

##### **Risks and future assumptions**

The charity is a public benefit entity.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

#### ***Policies relating to categories of income and income recognition.***

##### **Nature of income**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

##### **Categories of Income**

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

##### **Income recognition**

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

## **Birgisdale Complex SCIO**

### **Notes to the Accounts for the year ended 31 March 2025**

#### ***Policies relating to expenditure on goods and services provided to the charity.***

##### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

#### ***Policies relating to assets, liabilities and provisions and other matters.***

##### ***Tangible fixed assets***

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	100 % straight line
Motor vehicles	25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

## **Birgidale Complex SCIO**

### **Notes to the Accounts for the year ended 31 March 2025**

#### **Accounting for capital grants and fixed asset funds.**

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 11.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

#### **Stocks and work in progress**

Stock is valued at the lower of cost and net realisable value.

#### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

#### **Pensions - defined contribution schemes**

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

#### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

## Birgisdale Complex SCIO

### Notes to the Accounts for the year ended 31 March 2025

#### 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

#### 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

#### 4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

#### 5 Net surplus before tax in the financial year

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	347	264

#### 6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

## Birgidale Complex SCIO

### Notes to the Accounts for the year ended 31 March 2025

#### 7 Staff costs and emoluments

<b>Salary costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Gross Salaries excluding trustees and key management personnel	51,900	62,546
Employer's operating costs of defined contribution pension schemes	347	264
<b>Total salaries, wages and related costs</b>	<b>52,247</b>	<b>62,810</b>

<b>Numbers of full time employees or full time equivalents</b>	<b>2025</b>	<b>2024</b>
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The estimated full time equivalent number of all staff employed in the year was **5** **5**

**The estimated equivalent number of full time staff deployed in different activities in the year was:-**

Engaged on charitable activities	<b>4</b>	<b>4</b>
Engaged on management and administration	<b>1</b>	<b>1</b>
<b>The estimated full time equivalent number of all staff employed as above</b>	<b>5</b>	<b>5</b>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

#### 8 Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

## Birgisdale Complex SCIO

### Notes to the Accounts for the year ended 31 March 2025

#### 9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

#### 10 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Donations Under £200	840	515	-	325
<b>Total</b>	<b>840</b>	<b>515</b>	<b>-</b>	<b>325</b>
			<b>2025</b>	<b>2024</b>
			£	£
<b>These deferrals are included in creditors</b>			<b>325</b>	<b>840</b>

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Donations under £200	840	-	-	840
<b>Total</b>	<b>840</b>	<b>-</b>	<b>-</b>	<b>840</b>
			<b>2024</b>	<b>2023</b>
			£	£
<b>These deferrals are included in creditors</b>			<b>840</b>	<b>-</b>

## Birgidale Complex SCIO

### Notes to the Accounts for the year ended 31 March 2025

#### 11 Tangible fixed assets

<i>Current Year</i>	<b>Land and Buildings</b>	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	-	54,034	-	54,034
<b>At 31 March 2025</b>	<b>-</b>	<b>54,034</b>	<b>-</b>	<b>54,034</b>
<b>Depreciation</b>				
At 1 April 2024	-	54,019	-	54,019
<b>At 31 March 2025</b>	<b>-</b>	<b>54,019</b>	<b>-</b>	<b>54,019</b>
<b>Net book value</b>				
<b>At 31 March 2025</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>15</b>
<b>At 31 March 2024</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>15</b>
 <i>Prior Year</i>				
	£	£	£	£
<b>Cost</b>				
02 April 2023	-	54,034	-	54,034
<b>31 March 2024</b>	<b>-</b>	<b>54,034</b>	<b>-</b>	<b>54,034</b>
<b>Depreciation</b>				
02 April 2023	-	54,019	-	54,019
<b>31 March 2024</b>	<b>-</b>	<b>54,019</b>	<b>-</b>	<b>54,019</b>
<b>Net book value</b>				
<b>31 March 2024</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>15</b>
<b>01 April 2023</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>15</b>



## Birgisdale Complex SCIO

### Notes to the Accounts for the year ended 31 March 2025

<b>12 Stocks &amp; Work in Progress</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Stocks before write downs	3,435	3,316
	<u>3,435</u>	<u>3,316</u>

#### *Analysis of the carrying value of stocks and work in progress by activities*

	<b>Work in Progress</b>		<b>Stocks</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Activity</b>				
Fundraising activities	-	-	3,435	3,316
	<u>-</u>	<u>-</u>	<u>3,435</u>	<u>3,316</u>

<b>13 Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	929	15,956
Prepayments and accrued income	567	1,318
Other debtors	1,412	2,321
	<u>2,908</u>	<u>19,595</u>

<b>14 Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,568	451
Accruals	4,846	10,612
Deferred Income - Unrestricted & designated funds	325	840
	<u>6,739</u>	<u>11,903</u>

#### **15 Loans to trustees included in debtors**

No Loans were made to trustees in the year. (Prior year nil).

#### **16 Guarantees made by the charity on behalf of trustees**

No guarantees were made by the charity on behalf of trustees in the year ( Prior year Nil)

<b>17 Income and Expenditure account summary</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>At 1 April 2024</b>	66,811	87,405
Surplus after tax for the year	(21,215)	(20,594)
<b>At 31 March 2025</b>	<u>45,596</u>	<u>66,811</u>

## Birgisdale Complex SCIO

### Notes to the Accounts for the year ended 31 March 2025

#### 18 No related party transactions

There were no related parties transactions during this year or the previous year.

#### 19 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	15	-	-	15
Current Assets	30,079	-	22,241	52,320
Current Liabilities	(6,739)	-	-	(6,739)
	<b>23,355</b>	<b>-</b>	<b>22,241</b>	<b>45,596</b>

At 1 April 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	15	-	-	15
Current Assets	55,219	-	23,480	78,699
Current Liabilities	(11,903)	-	-	(11,903)
	<b>43,331</b>	<b>-</b>	<b>23,480</b>	<b>66,811</b>

#### 20 Change in total funds over the year as shown in Note 19 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 21 £	See Note 0 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	43,331	(19,976)	-	23,355
<b>Total unrestricted and designated funds</b>	<b>43,331</b>	<b>(19,976)</b>	<b>-</b>	<b>23,355</b>
<b>Restricted funds:-</b>				
Castlemilk & Carmunock Community Windpark Trust	950	-	-	950
Glasgow City Council	14,947	1	-	14,948
Glasgow City Council - Fence	3,200	-	-	3,200
Awards for All	3,383	-	-	3,383
Windpark Trust	1,000	(1,000)	-	-
National Lottery Community Fund	-	(240)	-	(240)
<b>Total restricted funds</b>	<b>23,480</b>	<b>(1,239)</b>	<b>-</b>	<b>22,241</b>
<b>Total charity funds</b>	<b>66,811</b>	<b>(21,215)</b>	<b>-</b>	<b>45,596</b>

## Birgisdale Complex SCIO

### Notes to the Accounts for the year ended 31 March 2025

#### 21 Analysis of movements in funds over the year as shown in Note 20

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	171,220	(191,196)	-	(19,976)
<b>Restricted funds:-</b>				
Restricted Fixed Asset Funds	-	-	-	-
Restricted Revaluation Reserve	-	-	-	-
Castlemilk & Carmunock Community Windpark Trust	-	-	-	-
Glasgow City Council	30,773	(30,772)	-	1
Glasgow City Council - Fence	-	-	-	-
Awards for All	-	-	-	-
Windpark Trust	-	(1,000)	-	(1,000)
National Lottery Community Fund	-	(240)	-	(240)
	<b>201,993</b>	<b>(223,208)</b>	<b>-</b>	<b>(21,215)</b>

#### 22 The purposes for which the funds as

##### Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

##### Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.
Castlemilk & Carmunock Community Windpark Trust	The fund is for the purchase of flooring.
Glasgow City Council	The fund is for the running costs including salaries
Glasgow City Council - Fence	This fund is for a new fence.
Awards for All	Catering Equipment and associated costs
Windpark Trust	This fund is for the purchase of a new computer
National Lottery Community Fund	Admin worker specialising in fundraising, commencing 2025/26.

#### 23 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

## Birgidale Complex SCIO

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

*This analysis is classssified by conventional nominal descriptions and not by activity.*

### 24 Donations, Grants and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	600	-	600	3,885
<b>Total donations and gifts from individuals</b>	<b>600</b>	<b>-</b>	<b>600</b>	<b>3,885</b>

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
<b>Revenue grants from government and public bodies</b>				
Small grants individually less than £1000	-	-	-	250
Glasgow City Council	-	30,773	30,773	30,772
Glasgow Council for the Voluntary Sector - Wellbeing Fund	-	-	-	3,200
Windpark Trust	-	-	-	1,000
<b>Total public sector revenue grants</b>	<b>-</b>	<b>30,773</b>	<b>30,773</b>	<b>35,222</b>

All the grants in the prior year were unrestricted.

#### Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
<b>Prior Year</b>	<b>250</b>	<b>34,972</b>	<b>35,222</b>

### Total Donations, Grants and Legacies

<b>Total Donations, Grants and Legacies</b>	<b>A1</b>	<b>600</b>	<b>30,773</b>	<b>31,373</b>	<b>39,107</b>
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All the donations and gifts in the prior year were unrestricted.

#### Prior year

All the donations and gifts in the prior year were unrestricted.				
<i>Prior year</i>		Unrestricted Funds	Restricted Funds	Prior Year Total Funds
		2024	2024	2024
		£	£	£
Total Donations, Grants and Legacies	A1	4,135	34,972	39,107

## Birgidale Complex SCIO

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

### 25 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total funds 2024 £
<b>Primary purpose and ancillary trading</b>				
Vending	8,749	-	8,749	6,073
SWCHF Takings	58,735	-	58,735	46,351
Bar	9,767	-	9,767	6,701
Hall Hire	18,194	-	18,194	14,180
Cash Difference	-	-	-	3,869
Cafeteria Sales	66,272	-	66,272	55,120
<b>Total Primary purpose and ancillary trading</b>	<b>161,717</b>	<b>-</b>	<b>161,717</b>	<b>132,294</b>
 <i>Prior year</i>				
	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £	
<b>Primary purpose and ancillary trading</b>				
Vending	6,073	-	6,073	
SWCHF Takings	46,351	-	46,351	
Bar	6,701	-	6,701	
Hall Hire	14,180	-	14,180	
Cash Difference	3,869	-	3,869	
Cafeteria Sales	55,120	-	55,120	
<b>Total Primary purpose and ancillary trading</b>	<b>132,294</b>	<b>-</b>	<b>132,294</b>	

## Birgidale Complex SCIO

### Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

#### 26 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total income from charitable trading	161,717	-	161,717	132,294
<b>Total from charitable activities      A2</b>	<b>161,717</b>	<b>-</b>	<b>161,717</b>	<b>132,294</b>

#### 27 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Income from fundraising events	3,876	-	3,876	699
Income from fundraising events	2,025	-	2,025	-
Commission received - non charitable activities	2,358	-	2,358	1,533
<b>Total from other activities      A3</b>	<b>8,259</b>	<b>-</b>	<b>8,259</b>	<b>2,232</b>

#### 28 Investment income

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Bank Interest Receivable	227	-	227	9
<b>Total investment income      A4</b>	<b>227</b>	<b>-</b>	<b>227</b>	<b>9</b>

#### Investment income - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	9	-	9

#### 29 Other income and gains

<i>Current year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Income Banked but not Identified	417	-	417	3,090
<b>Total other income      A5</b>	<b>417</b>	<b>-</b>	<b>417</b>	<b>3,090</b>

## Birgidale Complex SCIO

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

### 30 Expenditure on charitable activities - Direct spending

<i><b>Current Year</b></i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Gross wages and salaries - charitable activities	1,192	22,638	23,830	26,292
Defined contribution pension costs - charitable activities	-	347	347	264
Travel and Subsistence - Charitable Activities	30	-	30	205
Sundry	107	-	107	94
Insurance	3,850	-	3,850	1,959
<b>Total direct spending</b> <b>B2a</b>	<b>5,179</b>	<b>22,985</b>	<b>28,164</b>	<b>28,814</b>

All the expenditure in the prior year was unrestricted.

<i><b>Prior Year</b></i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Gross wages and salaries - charitable activities	-	26,292	26,292
Defined contribution pension costs -	-	264	264
Travel and Subsistence - Charitable	205	-	205
Sundry	94	-	94
Insurance	1,959	-	1,959
<b>Total direct spending</b> <b>B2a</b>	<b>2,258</b>	<b>26,556</b>	<b>28,814</b>

## Birgidale Complex SCIO

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

### 31 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Vending	5,700	-	5,700	6,788
SWCGF	52,854	-	52,854	38,740
Bar	7,115	-	7,115	5,283
Gross wages and salaries - charitable trading activities	28,070	-	28,070	36,254
Cafeteria Purchases	35,229	-	35,229	32,367
Payroll Admin Fees - Cafeteria	357	-	357	252
Cash Missing	2,744	-	2,744	-
<b>Total charitable trading costs      B2b</b>	<b>132,069</b>	<b>-</b>	<b>132,069</b>	<b>119,684</b>



## Birgidale Complex SCIO

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

### 32 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
<b><i>Employee costs not included in direct costs</i></b>				
Payroll fees and charges	-	304	304	844
<b><i>Premises Expenses</i></b>				
Rates and water charges	3,754	-	3,754	3,795
Room Hire	240	-	240	240
Light heat and power	32,758	-	32,758	26,738
Cleaning and waste management	3,589	-	3,589	3,575
Premises repairs, renewals and maintenance	7,533	1,000	8,533	6,509
<b><i>Administrative overheads</i></b>				
Telephone, fax and internet	837	-	837	1,103
Postage	7	-	7	3
Stationery and printing	693	-	693	426
Software licences and expenses	253	-	253	-
Advertising and marketing	-	240	240	-
<b><i>Financial costs</i></b>				
Bank charges	84	-	84	408
<b>Support costs before reallocation</b>	<b>49,748</b>	<b>1,544</b>	<b>51,292</b>	<b>43,641</b>
<b>Total support costs - Current Year</b>	<b>49,748</b>	<b>1,544</b>	<b>51,292</b>	<b>43,641</b>
<i>Prior Year</i>	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £	
<b><i>Employee costs not included in direct costs</i></b>				
Payroll fees and charges	-	844	844	
<b><i>Premises Expenses</i></b>				
Rates and water charges	3,795	-	3,795	
Room Hire	240	-	240	
Light heat and power	26,738	-	26,738	
Cleaning and waste management	3,575	-	3,575	
Premises repairs, renewals and maintenance	6,509	-	6,509	
<b><i>Administrative overheads</i></b>				
Telephone, fax and internet	1,103	-	1,103	
Postage	3	-	3	
Stationery and printing	426	-	426	
<b><i>Financial costs</i></b>				
Bank charges	408	-	408	
<b>Support costs before reallocation</b>	<b>42,797</b>	<b>844</b>	<b>43,641</b>	
<b>Total support costs - Prior Year</b>	<b>42,797</b>	<b>844</b>	<b>43,641</b>	

## Birgidale Complex SCIO

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

### 33 Other Expenditure - Governance costs

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
<i>Current Year</i>	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	1,602	-	1,602	1,815
Staff Costs - Wages & Salaries	-	-	-	1,591
Bookkeeping Fees	-	7,483	7,483	1,781
<b>Total Governance costs</b>	<b>1,602</b>	<b>7,483</b>	<b>9,085</b>	<b>5,187</b>
	Prior Year	Prior Year	Prior Year	
	Unrestricted	Restricted	Total Funds	
	Funds	Funds		
<i>Prior Year</i>	2024	2024	2024	
	£	£	£	
Staff Costs - Wages & Salaries	-	1,591	1,591	
Bookkeeping Fees	-	1,781	1,781	
<b>Total Governance costs</b>	<b>1,815</b>	<b>3,372</b>	<b>5,187</b>	

## Birgidale Complex SCIO

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

### 34 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total direct spending	<b>B2a</b>	5,179	22,985	28,164	28,814
Total charitable trading costs	<b>B2b</b>	132,069	-	132,069	119,684
Total support costs	<b>B2d</b>	49,748	1,544	51,292	43,641
Total Governance costs	<b>B2e</b>	1,602	7,483	9,085	5,187
<b>Total charitable expenditure</b>	<b>B2</b>	<b>188,598</b>	<b>32,012</b>	<b>220,610</b>	<b>197,326</b>

<i>Prior Year</i>		Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £	
Total direct spending	<b>B2a</b>	2,258	26,556	28,814	
Total charitable trading costs	<b>B2b</b>	119,684	-	119,684	
Total support costs	<b>B2d</b>	42,797	844	43,641	
Total Governance costs	<b>B2e</b>	1,815	3,372	5,187	
<b>Total charitable expenditure</b>	<b>B2</b>	<b>166,554</b>	<b>30,772</b>	<b>197,326</b>	

### 35 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Cost of fundraising activities		2,348	-	2,348	-
<b>Total fundraising costs</b>	<b>B1</b>	<b>2,348</b>	<b>-</b>	<b>2,348</b>	<b>-</b>

## Birgidale Complex SCIO

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

### 36 Other trading expenditure unrelated to fundraising or charitable activities

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations		250	-	250	-
Non charity expenditure	<b>B3b</b>	<u>250</u>	<u>-</u>	<u>250</u>	<u>-</u>

### 37 Total of other expenditure

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
<i>Current Year</i>					
Non charity expenditure		250	-	250	-
<b>Total other expenditure</b>	<b>B3</b>	<u>250</u>	<u>-</u>	<u>250</u>	<u>-</u>