

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
Include Me 2 Club SCIO

Accountants Plus (Hamilton) Ltd
T/A Accountants Plus
Statutory Auditor
Second Floor
Airbles House
270 Airbles Road
Motherwell
ML1 3AT

Include Me 2 Club SCIO

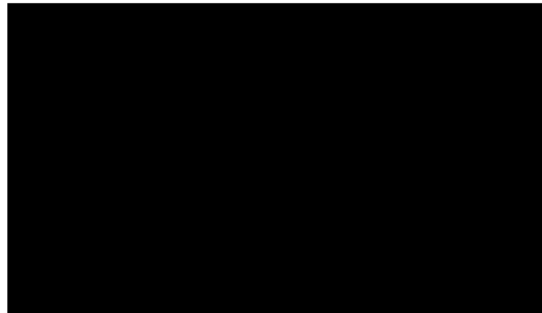
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for the Year Ended 31 March 2025

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Include Me 2 Club SCIO

Reference and Administrative Details
for the Year Ended 31 March 2025

TRUSTEES



PRINCIPAL ADDRESS



**REGISTERED CHARITY
NUMBER**

SC047911

INDEPENDENT AUDITORS

Accountants Plus (Hamilton) Ltd
T/A Accountants Plus
Statutory Auditor
Second Floor
Airbles House
270 Airbles Road
Motherwell
ML1 3AT

BANKERS

Bank of Scotland, 112 Main Street,
Barrhead, Glasgow, G78 1RD

ADVISERS

INSURANCE ADVISORS
Keegan & Pennykid(Insurance Brokers)Ltd,
50 Queen Street,
Edinburgh,
EH2 3NS

CONSULTANTS
CEIS
Business Gateway - East Renfrewshire
Indigo Consultancy

Include Me 2 Club SCIO

Chairperson's Report for the Year Ended 31 March 2025

As Chairperson of Include Me 2 Club SCIO, it is my privilege to present this year's annual report, marking another period of growth, achievement, and meaningful impact across our communities.

Throughout 2024/25, Include Me 2 Club remained steadfast in its mission: to create affordable, accessible, achievable, and authentic opportunities for children, young people, adults, and families living with additional support needs, disabilities, long-term conditions, or mental health challenges. Across all our programmes, hubs, and enterprises, we continued to ensure people feel included, valued, supported, and connected.

Our Work: Community, Inclusion & Opportunity

This year saw the continued delivery and expansion of our broad range of services-from children's and youth groups to adult social clubs, wellbeing sessions, training programmes, community engagement activities, outdoor play, inclusive sports, and our growing social enterprise ventures.

The heart of our work remains the same: providing safe, inclusive, joyful spaces where people can build friendships, grow in confidence, and feel fully part of their communities. Feedback from families and participants continues to reinforce the life-changing role Include Me 2 Club plays every day.

Key Highlights & Achievements

Growth of Our Social Enterprise - New Social Blend Café at Parkhead Hub

One of the most significant developments this year was our expansion into Glasgow's new Parkhead Hub, delivered through Glasgow City HSCP.

Our Social Blend café opened within the hub in March 2025, following the official building opening in January. Early reports highlight high footfall and a warm reception from visitors, staff, and local families.

This new enterprise:
strengthens our employability and training pathways,
creates supported opportunities for members and trainees,
and extends our presence across multiple HSCP areas.

Strengthening Our Existing Facilities

Our community hubs in Barrhead, Cardonald, Cowan Park, and across Glasgow continued to thrive. These spaces remain essential for delivering clubs, workshops, enterprise training, and community-led activities.

Our Ideas Academy, Bike Hub, and creative and wellbeing spaces have provided new opportunities for people to learn, contribute, and express themselves.

Continued Delivery of Inclusive Programmes

From weekly youth groups and children's activities to Hub Club for adults, wellbeing sessions, environmental projects, and social clubs, our programmes remained well attended, meaningful, and transformative.

The value of this work is reflected in members' own words:

The social clubs are brilliant - I love getting out the house and meeting new friends."

Include Me 2 Club SCIO

Chairperson's Report for the Year Ended 31 March 2025

He would never leave the house if it wasn't for Include Me 2 Club. You all make such a difference."

External Developments & Strategic Growth

Strengthened Partnership with South Lanarkshire HSCP - Fernhill Arts & Drama Group

A major development this year has been our growing relationship with South Lanarkshire Health & Social Care Partnership. Throughout late 2024 and early 2025, we undertook a structured transition process to assume responsibility for the long-standing and much-loved Fernhill Arts & Drama Group, with Include Me 2 Club formally taking over from 1 April 2025.

This partnership recognises our continued leadership in inclusive community programming and our ability to sustain and grow valued local services. This marks the beginning of a new chapter for our work in South Lanarkshire.

Development of the Connect Club Model - Becoming Our Daytime Activities Programme

This year also saw the evolution of our Connect Club into a core component of our daytime provision. Originally designed as a social and wellbeing group, the Connect Club has now grown into a comprehensive daytime activities programme offering:

meaningful daily structure, arts, crafts, drama, music, sport, and wellbeing activities. Community-based projects and volunteering, supported socialisation and peer networks and pathways to training, enterprise, and greater independence.

Families and HSCP partners increasingly recognise Connect Club as an innovative, community-based alternative to traditional day services. The Fernhill development will further strengthen this model's impact across multiple areas.

Challenges & Sector Context

Like many third-sector organisations, we continue to operate in a difficult funding environment. Demand for our services continues to rise as public services contract, and the need for sustainable, diversified income streams, particularly through our enterprise model is more important than ever.

Our growth must remain balanced with:
ensuring quality and safeguarding,
maintaining accessibility,
supporting staff and volunteers,
and protecting the wellbeing of our members.

We are proud of how our team continues to respond with resilience, creativity, and care.

Staff, Volunteers & Trustees

Our work is powered by the dedication of our staff team, volunteers, trainees, and trustees. From delivering clubs, running cafés, providing support, planning events, to maintaining community spaces - their commitment ensures Include Me 2 Club remains a lifeline to so many.

I want to express sincere thanks to:
our staff team,
our volunteers and trainees,
our trustees,
and every person who gives their time, energy, and passion to the charity.

Include Me 2 Club SCIO

Chairperson's Report for the Year Ended 31 March 2025

Your contribution is the foundation on which everything else is built.

Looking Ahead

As we look to the future, our priorities remain focused on sustainability, innovation, and partnership. We will continue to:

- expand and strengthen our daytime activities programme,
- embed the Connect Club model across new localities,
- grow our social enterprise and training pathways,
- deepen our work with HSCPs across multiple authorities,
- and ensure our services remain accessible, person-centred, and community-led.

Conclusion and Thank You

I want to extend our deepest gratitude to the wide range of donors, funders, partners, and supporters who have made this year possible. From our grant-making bodies, charitable trusts, to individual donors, community fundraisers, corporate partners, and those who support our social enterprises, each contribution, large or small, has played a vital role in sustaining our services and creating life-changing opportunities for our members.

Your belief in our work strengthens our resolve, fuels our growth, and ensures that inclusion remains at the heart of our communities. Thank you for standing with us - as we remain committed to creating a Scotland where inclusion is lived every day - not just hoped for.

On behalf of the Board of Trustees, thank you to everyone who has supported Include Me 2 Club this year: funders, donors, partners, families, and our incredible community. Together, we continue to build opportunities, connections, and brighter futures.

Include Me 2 Club SCIO

Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Include Me 2 Club (IM2C hereafter) was created in August 2009, establishing regular activities in 2010 and was registered as a Scottish Charitable Incorporated Organisation (SCIO) on 10th November 2017 with the Office of the Scottish Charity Regulator (OSCR). The Charity is named Include Me 2 Club SCIO and carries Charity No SC047911.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation is established for charitable purposes only and is for the benefit of those people of Glasgow, East Renfrewshire and Renfrewshire with additional support needs and/or physical, learning or mental health disabilities, as well as their carers and families.

The purposes are:

1 The provision of social and recreational activities, with the object of improving the conditions of life of the identified beneficiaries, by hosting children, youth and adult social clubs offering a range of activities, services and events;

2 The relief of those in need by reason of disability and loneliness by offering respite and support via a caravan club, day trips, residential events, buddy programmes and family breaks; and helping develop social, independent living and employability skills by organising day clubs, social enterprises and a buddy programme;

3 The advancement of citizenship by developing volunteering opportunities, creating roles for our members to support a range of projects and working with partners to enhance community contributions and skills development; and

4 The promotion of equality and diversity for our membership, taking part in and organising campaigns that promotes the inclusion and understanding of Disability, challenging the stigma, barriers and inequalities our members face and ensuring the best possible services and opportunities are provided by working in partnership with professional, statutory, private and voluntary organisations

Our Vision

Our ambition remains to create a community where people, no matter their age or abilities, are treated equally and fairly, and are supported to achieve their goals and ambitions to work, live and take part in their communities as valued members.

Our Mission

We will continue to focus our work on serving anyone with an additional support need, learning, physical disability, or mental health condition, suffering isolation or loneliness, whatever their age. Operating primarily across Greater Glasgow, East Renfrewshire and Renfrewshire areas.

Our Approach

Recognising that making a real difference is a long-term task

Working hard to ensure we make a substantial and sustainable impact in the lives of others

Being creative and dynamic which means we are able to adapt, change and improve services to deliver bespoke solutions

Breaking down barriers of inclusion for the betterment of the communities we serve

Our Key Pillars

Accessible

Affordable

Achievable

Authentic

Include Me 2 Club SCIO

Report of the Trustees
for the Year Ended 31 March 2025

2021-2025 Strategy Aims

Deliver play-based approaches for our members, local communities, and partner schools
Deliver a youth work approach, developing activities, projects and events that are co-produced and informed by young people taking the lead
Deliver a range of adult services that are authentic and match our member's aspirations for their lives, to live, work and play
To provide a range of community-based activities, events and services that create community cohesion and inclusion for all
Develop a range of social enterprises that create employment, training, impact, and income to support the organisation's income generation and sustainability strategy
To have strong operational management & good governance of the organisation

Volunteers

The trustees are indebted to the support of those who volunteer for the charity..

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The activities for the year are outlined in the chairperson's report

Affiliations

Scottish Council for Voluntary Organisations (SCVO)
Glasgow Council for Voluntary Sector (GCVS)
Voluntary Action East Renfrewshire (VAER)
Inclusion Scotland
Disability Equality Scotland
Play Scotland
Youth Scotland
StreetGames UK
Befriending Networks
Scottish Mentoring Network
Generations Working Together
Cycling UK
Cycling Scotland
East Renfrewshire Chamber of Commerce
Renfrewshire Chamber of Commerce
All About Barrhead
Scottish Living Wage
Glasgow Social Enterprise Network
Small Charities Coalition
The Alliance
Social Enterprise Scotland
Scottish Fundraising Adjudication Panel

FINANCIAL REVIEW

Investment policy and objectives

The charity has no investments other than bank accounts.

FINANCIAL REVIEW

Reserves policy

The IM2C Board continues to review the Charity's requirement for reserves and in 2024/25 sought to improve its reserve position by working towards a 6-month minimum equivalent expenditure reserve of unrestricted funds not tied up in fixed assets or otherwise specifically designated. The Board acknowledges that this is an active target to be reviewed on an annual basis. The Board will continue to actively monitor the reserves position.

As at 31st March 2025, the unrestricted undesignated reserves amounted to around £230,000. Based on an estimated unrestricted expenditure for the year ahead of £1,210,000, this would amount to 10 weeks expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitutes a Scottish Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

The Board of Trustees is responsible for the strategic direction, governance, and management of the Charity and actively involves service users in service planning and provision. Our Board is made up of individuals that bring a wealth of professional and personal knowledge, skills, and experience to assist the Charity in achieving its aims and objectives, many of whom have disabilities or are carers of someone with a disability.

Trustees are appointed and approved by unanimous agreement by members in attendance at each AGM.

Induction and training of new trustees

The charity operates a programme of induction training plus ongoing training for new and existing trustees.

Key management remuneration

Remuneration of key management personnel was £32,324 (2024 23,415).

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Board reviews all funding decisions and impacts and makes decisions on a case-by-case basis. We have restyled our reporting to include a RAG and Scale system to highlight and identify compliance issues and risk.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

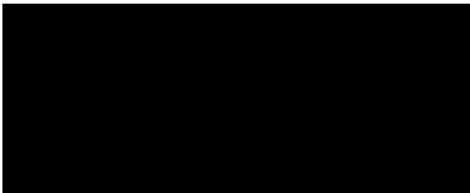
Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the 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 which 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 and The Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Approved by order of the board of trustees on 18/12/2025 and signed on its behalf by:



Report of the Independent Auditors to the Trustees of
Include Me 2 Club SCIO

Opinion

We have audited the financial statements of Include Me 2 Club SCIO (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Emphasis of matter

We draw your attention to note 17 in the financial statements in respect of a post balance sheet event. While our opinion is not modified in this respect, there is a possibility that the amount of VAT due which relates to the period prior to 31st March 2025 could be material.

Report of the Independent Auditors to the Trustees of
Include Me 2 Club SCIO

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

The key factors impacting the detection of irregularities are the inherent difficulty in detecting irregularities, the effectiveness of the charity's controls and the nature, timing and extent of the audit procedures performed.

We note that it can be harder to detect irregularities arising due to fraud as they may involve deliberate concealment or collusion. We focused on laws and regulations that could give rise to a material misstatement in the financial statements including, but not limited to, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities and Trustee Investment (Scotland) Act 2005 and significant regulations relating to the sector in which the charity operates.

Our procedures in relation to fraud and irregularities included but were not limited to:

- Inquiries of management whether they have knowledge of any actual, suspected or alleged fraud.
- Gaining an understanding of the legal and regulatory framework through discussion with management and identifying how the charity ensures compliance through a review of systems. Assessing the collective ability of the audit team to identify or recognise non-compliance with laws and regulations. We identified the following as significant laws and regulations for this charity - Health and Safety and Protection of Vulnerable Groups Scheme.
- Gaining an understanding of the internal controls established to mitigate risk related to fraud.
- Making an assessment of the susceptibility of the charity's financial statements to material misstatement.
- Carrying out a review of accounting systems and procedure and making an assessment on the effectiveness of its control environment.

Report of the Independent Auditors to the Trustees of
Include Me 2 Club SCIO

- Identifying the principal risks where fraud could take place eg posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates and significant one-off or unusual transaction. Discussion of these matters by the audit team.
- Addressing the risk of fraud through management override of controls by performing journal entry testing.
- Review of board minutes and relevant correspondence with regulators and legal advisors.
- Agreement of the financial statement disclosures to underlying supporting documentation.

The primary responsibility for the prevention and detection of irregularities including fraud rests with both those charged with governance and management.

Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In particular, the more removed from the financial transactions, the less likely it is that we would become aware of non-compliance with laws and regulations.

As a result of our procedures, we did not identify any key audit matters relating to irregularities.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Accountants Plus (Hamilton) Ltd

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T/A Accountants Plus
Statutory Auditor
Second Floor
Airbles House
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Motherwell
ML1 3AT

Date: *19th December 2025*

Include Me 2 Club SCIO

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	32,848	-	32,848	82,641
Charitable activities	3				
Charitable activities		1,091,737	459,441	1,551,178	1,382,909
Total		<u>1,124,585</u>	<u>459,441</u>	<u>1,584,026</u>	<u>1,465,550</u>
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		1,120,176	327,211	1,447,387	1,198,911
Other		152,623	21,148	173,771	163,728
Total		<u>1,272,799</u>	<u>348,359</u>	<u>1,621,158</u>	<u>1,362,639</u>
NET INCOME/(EXPENDITURE)		(148,214)	111,082	(37,132)	102,911
RECONCILIATION OF FUNDS					
Total funds brought forward		444,065	83,354	527,419	424,508
TOTAL FUNDS CARRIED FORWARD		<u><u>295,851</u></u>	<u><u>194,436</u></u>	<u><u>490,287</u></u>	<u><u>527,419</u></u>

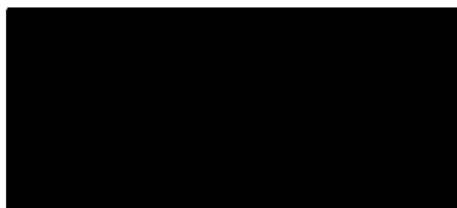
The notes form part of these financial statements

Include Me 2 Club SCIO

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	10	65,391	54,244	119,635	158,292
CURRENT ASSETS					
Stocks	11	25,707	-	25,707	25,822
Debtors	12	111,649	-	111,649	98,575
Cash at bank and in hand		138,392	140,192	278,584	308,982
		<u>275,748</u>	<u>140,192</u>	<u>415,940</u>	<u>433,379</u>
CREDITORS					
Amounts falling due within one year	13	(45,288)	-	(45,288)	(64,252)
NET CURRENT ASSETS		<u>230,460</u>	<u>140,192</u>	<u>370,652</u>	<u>369,127</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>295,851</u>	<u>194,436</u>	<u>490,287</u>	<u>527,419</u>
NET ASSETS		<u>295,851</u>	<u>194,436</u>	<u>490,287</u>	<u>527,419</u>
FUNDS	15				
Unrestricted funds				295,851	444,065
Restricted funds				194,436	83,354
TOTAL FUNDS				<u>490,287</u>	<u>527,419</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
18/12/2025 and were signed on its behalf by:



Include Me 2 Club SCIO

Cash Flow Statement
for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	(30,398)	122,162
Net cash (used in)/provided by operating activities		(30,398)	122,162
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(110,315)
Sale of tangible fixed assets		-	547
Net cash provided by/(used in) investing activities		-	(109,768)
Change in cash and cash equivalents in the reporting period		(30,398)	12,394
Cash and cash equivalents at the beginning of the reporting period		308,982	296,588
Cash and cash equivalents at the end of the reporting period		278,584	308,982

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(37,132)	102,911
Adjustments for:		
Depreciation charges	38,657	50,909
Decrease/(increase) in stocks	115	(25,822)
Increase in debtors	(13,074)	(54,984)
(Decrease)/increase in creditors	(18,964)	49,148
Net cash (used in)/provided by operations	<u>(30,398)</u>	<u>122,162</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	308,982	(30,398)	278,584
	<u>308,982</u>	<u>(30,398)</u>	<u>278,584</u>
Total	<u>308,982</u>	<u>(30,398)</u>	<u>278,584</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The Trustees have considered a period of twelve months from the date of signing the accounts and are satisfied that the charity remains a going concern

The charity's presentational currency is sterling, which is the functional currency of the charity, and amounts in the financial statements are rounded to the nearest £.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Tangible fixed assets

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

Improvements to property	- 20% on reducing balance
Equipment	- 25% on reducing balance
Caravan	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

1. 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Donated goods 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.

In relation to the donation of bicycles, the income is recognised at the date of sale.

Financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term creditors are measured at transaction price, less any impairment. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Cash and bank balances

Cash and bank balances are measured at the transaction price.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	32,848	82,641

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25	31.3.24
		£	£
Services Income	Charitable activities	726,372	652,817
Cafe and caravan income	Charitable activities	354,627	252,105
Grants	Charitable activities	470,179	477,987
		<u>1,551,178</u>	<u>1,382,909</u>

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Grant Income	<u>470,179</u>	<u>477,987</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Charitable activities	<u>1,400,589</u>	<u>46,798</u>	<u>1,447,387</u>

5. SUPPORT COSTS

	Governance costs
	£
Charitable activities	<u>46,798</u>

6. AUDITORS' REMUNERATION

	31.3.25	31.3.24
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	12,095	6,780
Auditors' remuneration for non audit work	183	-
Other non-audit services	<u>-</u>	<u>2,660</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

Payments to trustees and persons connected to trustees including reimbursement of expenses totalled £22,798.

Trustees' expenses

Expenses reimbursed to trustees are included in the total above

8. STAFF COSTS

	31.3.25 £	31.3.24 £
Wages and salaries	880,629	609,193
Social security costs	57,828	29,360
Other pension costs	22,056	12,115
	<u>960,513</u>	<u>650,668</u>

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

	31.3.25	31.3.24
Number of employees	<u>51</u>	<u>45</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	82,641	-	82,641
Charitable activities			
Charitable activities	904,922	477,987	1,382,909
Total	<u>987,563</u>	<u>477,987</u>	<u>1,465,550</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	777,479	421,432	1,198,911
Other	163,728	-	163,728
Total	<u>941,207</u>	<u>421,432</u>	<u>1,362,639</u>
NET INCOME	46,356	56,555	102,911
Transfers between funds	230,463	(230,463)	-
Net movement in funds	276,819	(173,908)	102,911

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	167,246	257,262	424,508
TOTAL FUNDS CARRIED FORWARD	<u>444,065</u>	<u>83,354</u>	<u>527,419</u>

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Equipment £	Caravan £
COST			
At 1 April 2024 and 31 March 2025	<u>59,068</u>	<u>155,183</u>	<u>21,976</u>
DEPRECIATION			
At 1 April 2024	44,799	46,486	14,422
Charge for year	<u>4,651</u>	<u>25,174</u>	<u>1,889</u>
At 31 March 2025	<u>49,450</u>	<u>71,660</u>	<u>16,311</u>
NET BOOK VALUE			
At 31 March 2025	<u>9,618</u>	<u>83,523</u>	<u>5,665</u>
At 31 March 2024	<u>14,269</u>	<u>108,697</u>	<u>7,554</u>
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>49,045</u>	<u>2,338</u>	<u>287,610</u>
DEPRECIATION			
At 1 April 2024	23,027	584	129,318
Charge for year	<u>6,504</u>	<u>439</u>	<u>38,657</u>
At 31 March 2025	<u>29,531</u>	<u>1,023</u>	<u>167,975</u>
NET BOOK VALUE			
At 31 March 2025	<u>19,514</u>	<u>1,315</u>	<u>119,635</u>
At 31 March 2024	<u>26,018</u>	<u>1,754</u>	<u>158,292</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

11. STOCKS

	31.3.25	31.3.24
	£	£
Stocks	25,707	25,822

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	43,250	51,803
Other debtors	625	625
Prepayments and accrued income	67,774	46,147
	<u>111,649</u>	<u>98,575</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	1,087	-
Social security and other taxes	12,714	9,821
Other creditors	10,028	4,970
Pensions payable	11,728	7,747
Accrued expenses	9,731	41,714
	<u>45,288</u>	<u>64,252</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.25	31.3.24
	£	£
Within one year	29,500	29,500
Between one and five years	137,000	137,000
In more than five years	61,750	91,250
	<u>228,250</u>	<u>257,750</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	358,100	(127,639)	230,461
Designated Fixed Asset Reserve	85,965	(20,575)	65,390
	<hr/> 444,065	<hr/> (148,214)	<hr/> 295,851
Restricted funds			
Shared care Scotland	-	1,700	1,700
Inspiring Scotland	-	1,180	1,180
Big lottery awards for all	-	59,279	59,279
We are Cycling	11,028	-	11,028
Henry Smith	-	2,625	2,625
RS MacDonald CHT	-	8,750	8,750
GCVS	-	9,750	9,750
Restricted fixed asset reserve	72,326	(18,082)	54,244
Glasgow community fund	-	21,832	21,832
Neilston windfarm fund	-	24,048	24,048
	<hr/> 83,354	<hr/> 111,082	<hr/> 194,436
TOTAL FUNDS	<hr/> <hr/> 527,419	<hr/> <hr/> (37,132)	<hr/> <hr/> 490,287

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,124,584	(1,252,223)	(127,639)
Designated Fixed Asset Reserve	1	(20,576)	(20,575)
	<hr/>	<hr/>	<hr/>
	1,124,585	(1,272,799)	(148,214)
Restricted funds			
General restricted grants below £5000	333	(333)	-
Shared care Scotland	69,893	(68,193)	1,700
BBC CIN	7,823	(7,823)	-
Inspiring Scotland	18,900	(17,720)	1,180
Cash for kids	17,372	(17,372)	-
Big lottery awards for all	91,452	(32,173)	59,279
Paths for all	31,250	(31,250)	-
Voluntary action East Renfrewshire	10,000	(10,000)	-
Henry Smith	61,650	(59,025)	2,625
RS MacDonald CHT	15,000	(6,250)	8,750
GCVS	9,750	-	9,750
Restricted fixed asset reserve	(1)	(18,081)	(18,082)
Gannochy trust	27,329	(27,329)	-
Garfield Weston	25,000	(25,000)	-
Glasgow community fund	49,642	(27,810)	21,832
Neilston windfarm fund	24,048	-	24,048
	<hr/>	<hr/>	<hr/>
	459,441	(348,359)	111,082
TOTAL FUNDS	<hr/>	<hr/>	<hr/>
	1,584,026	(1,621,158)	(37,132)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	167,246	46,356	144,498	358,100
Designated Fixed Asset Reserve	-	-	85,965	85,965
	<u>167,246</u>	<u>46,356</u>	<u>230,463</u>	<u>444,065</u>
Restricted funds				
General restricted grants below £5000	257,262	-	(257,262)	-
Energy saving trust	-	24,655	(24,655)	-
We are Cycling	-	82,807	(71,779)	11,028
Restricted fixed asset reserve	-	(50,907)	123,233	72,326
	<u>257,262</u>	<u>56,555</u>	<u>(230,463)</u>	<u>83,354</u>
TOTAL FUNDS	<u>424,508</u>	<u>102,911</u>	<u>-</u>	<u>527,419</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	987,563	(941,207)	46,356
Restricted funds			
General restricted grants below			
£5000	6,786	(6,786)	-
Shared care Scotland	64,706	(64,706)	-
BBC CIN	38,622	(38,622)	-
Inspiring Scotland	18,900	(18,900)	-
Cash for kids	21,475	(21,475)	-
East Renfrewshire - no one left behind programme	16,359	(16,359)	-
Big lottery awards for all	56,060	(56,060)	-
Paths for all	24,990	(24,990)	-
Scottish childrens lottery	5,000	(5,000)	-
Energy saving trust	24,656	(1)	24,655
St James place	10,000	(10,000)	-
We are Cycling	91,107	(8,300)	82,807
Voluntary action East Renfrewshire	10,000	(10,000)	-
Cycling Scotland	9,818	(9,818)	-
Henry Smith	30,150	(30,150)	-
RS MacDonald CHT	15,000	(15,000)	-
Glasgow City council	16,374	(16,374)	-
East Renfrewshire council	8,000	(8,000)	-
GCVS	9,984	(9,984)	-
Restricted fixed asset reserve	-	(50,907)	(50,907)
	<hr/> 477,987	<hr/> (421,432)	<hr/> 56,555
TOTAL FUNDS	<hr/> <hr/> 1,465,550	<hr/> <hr/> (1,362,639)	<hr/> <hr/> 102,911

15. MOVEMENT IN FUNDS - continued

Shared Care Scotland-Creative Breaks- to provide a multi-faceted activity programme to empower cared-for adults with disabilities/multiple additional support needs to lead more confident, inclusive, and active lives whilst also providing regular respite breaks for their Carers - tackling the isolation and exclusion these groups face.

Shared Care Scotland- Better Breaks-run an evolving range of positive activities that will enable vulnerable children/young people under 18 to safely connect with their peer/social groups whilst their Parents/Carers receive regular respite breaks: tackling the wider isolation/loneliness and other on-going challenges faced and improving their inclusion, confidence, resilience, and overall wellbeing.

BBC CIN- A range of youth work activities in East Renfrewshire and Glasgow for young people who are disabled or have multiple additional support needs. They will be more confident, have fun, feel healthier and be more independent.

Inspiring Scotland- to continue and grow our Children's Play Programme, Street, Park and Outdoor Play programmes, supporting and providing for children with an additional support need in the hearts of our communities.

Cash for Kids- various grants to support and deliver programmes for young children and youth to deliver programmes out with term time in addition to Cost of Living Support.

East Renfrewshire - No One Left Behind Programme- Employer incentive from local council to support employment for those who are facing barriers and wanting to return to work.

Big Lottery - Community Fund funding to hire a Adult Services Coordinator and Team Leader to help coordinate and support their expanding volunteer-based activities for people with Additional Support Needs (ASNs). - funding to hire a Adult Services Coordinator and Team Leader to help coordinate and support their expanding volunteer-based activities for people with Additional Support Needs (ASNs).

Lottery -Awards for All-To deliver our Family Fun day in a public space open to the whole community along with other smaller community events.

PATHS FOR ALL- to create a community where people of all abilities can participate in local walks and cycling with the aim of changing mindsets by reducing the reliance on vehicles.

Scottish children's lottery- to deliver a summer holiday programme to support young people out with our main membership to support those facing lack of services due to local authority cuts.

energy saving trust- to purchase electric bikes and safety kits to provide free of charge loan scheme to public.

ST JAMES PALACE- to enhance and support our childrens and youth services programme.

We Are Cycling UK- purchase of bikes to provide access to young people, shipping containers and disability bikes.

Voluntary Action East Renfrewshire-To deliver our connect club programme and events to support those excluded in society typically ages 50+ with regular weekly activities.

CYCLING SCOTLAND- to deliver community project and capital costs towards enhancement of Bike Hub.

Henry Smith-towards three years' running costs of the 'Positive Pathways' programme providing employment support for adults with additional support needs and disabilities in East Renfrewshire & Glasgow City, Scotland.

RS MacDonald CHT-towards salary costs of the IM2C Childrens Service Coordinator role

Glasgow City Council- costs towards the coordination and delivery with the aim to grow services within Glasgow.

East Renfrewshire Council - contribution to Bike hub and Family fun Day

15. MOVEMENT IN FUNDS - continued

GCVS- to contribute towards the running costs of the youth cooking club based at Cardonald.

Neilston Windfarm - supporting children and young adults in Neilston via Hub Club and social activities

16. RELATED PARTY DISCLOSURES

Related party transactions are disclosed in note 7.

17. POST BALANCE SHEET EVENTS

The charity registered for VAT after the year end, but with an effective date of 1st June 2023, as the income from the café and gift shop was deemed to be taxable for VAT purposes.

The VAT liability was not recorded at 31st March 2025, as the first return is to 31st December 2025. Owing to the mix of taxable and non taxable supplies, it is not feasible to calculate the amount of the liability at this stage.

Include Me 2 Club SCIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	32,848	82,641
Charitable activities		
Services Income	726,372	652,817
Cafe and caravan income	354,627	252,105
Grants	470,179	477,987
	<hr/> 1,551,178	<hr/> 1,382,909
Total incoming resources	1,584,026	1,465,550
 EXPENDITURE		
Charitable activities		
Wages	880,629	609,193
Social security	57,828	29,360
Pensions	22,056	12,115
Hire of plant and machinery	2,940	10,953
Insurance	8,834	7,539
Postage and stationery	6,067	4,050
Programme costs	88,627	135,054
Material and equipment	188,458	135,672
Telephone and website	4,252	12,209
Volunteer expenses	7,150	3,316
Staff training	510	1,360
Light and heat	31,809	53,250
Subcontractors	62,278	80,373
Provision for doubtful debts	-	27,473
Bad debts	494	-
Improvements to property	4,651	5,567
Equipment	25,174	33,565
Caravan	1,889	2,518
Motor vehicles	6,505	8,673
Computer equipment	438	584
	<hr/> 1,400,589	<hr/> 1,172,824
Other		
Motor and travel costs	45,710	56,160
Premises costs	105,982	93,246
Carried forward	151,692	149,406

This page does not form part of the statutory financial statements

Include Me 2 Club SCIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
Other		
Brought forward	151,692	149,406
General admin costs	665	2,612
Legal and professional fees	5,222	353
Recruitment costs	253	788
Bank charges	4,627	1,058
Subscriptions	11,312	9,511
	<hr/>	<hr/>
	173,771	163,728
 Support costs		
 Governance costs		
Auditors' remuneration	12,095	6,780
Auditors' remuneration for non audit work	183	2,660
Affiliation fees	1,096	1,151
Consultancy fees	33,424	15,496
	<hr/>	<hr/>
	46,798	26,087
 Total resources expended	<hr/>	<hr/>
	1,621,158	1,362,639
 Net (expenditure)/income	<hr/>	<hr/>
	(37,132)	102,911

This page does not form part of the statutory financial statements

