

The Halliday Foundation

Scotland · Charity number SC049526

Details

Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	2019-08-08
Register	View on the OSCR register

Contact

Address	Reidvale Neighbourhood Centre 13 Whitevale Street Glasgow G31 1QW
Website	www.thehallidayfoundation.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of health', 'the saving of lives', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: To provide immediate practical support and provide sustainable pathways out of poverty for the most vulnerable residents in east end of Glasgow and beyond - those living in poverty, have addictions, mental ill health, seeking asylum, socially isolated, long term unemployed or are homeless. Using volunteers, we meet immediate practical needs of individuals and families affected by every form of homelessness and poverty. We provide pathways out of poverty by offering services to build self-esteem and reduce isolation through connecting communities and developing employability skills and experience. We use strong, trusting relationships free from stigma and judgement to engage with people who use our services. We will continue to build on this support by engaging with new organisations, people and other charities who want to come on board alongside The Halliday Foundation to help end poverty and homelessness together.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The purposes of the Trust shall, so far, and so far only, as the same are legally charitable in Scotland, be the provision of public benefit in Scotland and elsewhere through: - (1) the prevention or relief of poverty (2) the advancement of health, (3) the saving of lives, (4) the provision of recreational facilities, or the organisation of recreational activities, (5) the relief of those in need

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£407,897	£306,376	-	6
2024-04-05	£392,114	£266,734	-	6
2023-04-05	£346,259	£215,475	-	6
2022-04-05	£187,790	£131,097	-	4
2021-04-05	£104,273	£76,277	-	1

The Halliday Foundation

Scotland - Charity number SC049526

Accounts

REGISTERED CHARITY NUMBER: SC049526

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 April 2025
for
The Halliday Foundation

Accountants Plus
Chartered Certified Accountants
Second Floor
Airbles House
270 Airbles Road
Motherwell
ML1 3AT

The Halliday Foundation

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for the Year Ended 5 April 2025

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The Halliday Foundation

Report of the Trustees
for the Year Ended 5 April 2025

The trustees present their report with the financial statements of the charity for the year ended 5 April 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

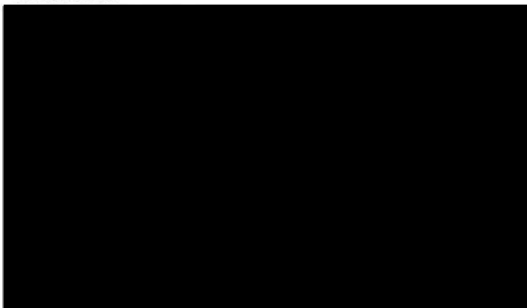
Registered Charity number

SC049526

Principal address

27 Sandilands St
Glasgow
G32 0HT

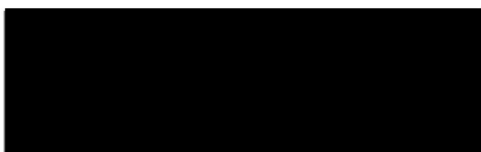
Trustees



Independent Examiner

Accountants Plus
Chartered Certified Accountants
Second Floor
Airbles House
270 Airbles Road
Motherwell
ML1 3AT

Approved by order of the board of trustees on11/10/25..... and signed on its behalf by:



Independent Examiner's Report to the Trustees of
The Halliday Foundation

Independent examiner's report to the trustees of The Halliday Foundation

I report to the charity trustees on my examination of the accounts of The Halliday Foundation (the Trust) for the year ended 5 April 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

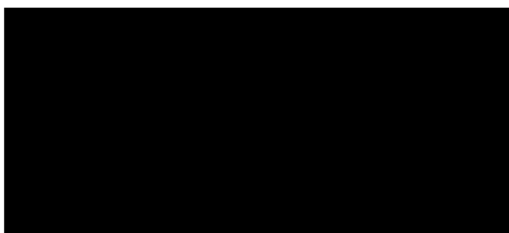
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Accountants Plus
Chartered Certified Accountants
Second Floor
Airbles House
270 Airbles Road
Motherwell
ML1 3AT

Date: 9th October 2025

The Halliday Foundation

Statement of Financial Activities
for the Year Ended 5 April 2025

	Notes	Unrestricted funds £	Restricted funds £	5.4.25 Total funds £	5.4.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		80,420	193,000	273,420	262,895
Other trading activities	2	134,477	-	134,477	113,218
Other income		-	-	-	16,000
Total		<u>214,897</u>	<u>193,000</u>	<u>407,897</u>	<u>392,113</u>
EXPENDITURE ON					
Raising funds		3,131	44,879	48,010	19,198
Charitable activities					
Prevention and relief of poverty		114,981	143,385	258,366	247,535
Total		<u>118,112</u>	<u>188,264</u>	<u>306,376</u>	<u>266,733</u>
NET INCOME		96,785	4,736	101,521	125,380
Transfers between funds	9	-	-	-	1
Net movement in funds		<u>96,785</u>	<u>4,736</u>	<u>101,521</u>	<u>125,381</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		292,460	68,581	361,041	235,660
TOTAL FUNDS CARRIED FORWARD		<u><u>389,245</u></u>	<u><u>73,317</u></u>	<u><u>462,562</u></u>	<u><u>361,041</u></u>

The notes form part of these financial statements

The Halliday Foundation

Balance Sheet
5 April 2025

	Notes	Unrestricted funds £	Restricted funds £	5.4.25 Total funds £	5.4.24 Total funds £
FIXED ASSETS					
Tangible assets	6	26,050	-	26,050	33,205
CURRENT ASSETS					
Debtors	7	24,144	-	24,144	17,349
Cash at bank		347,774	73,318	421,092	316,079
		<u>371,918</u>	<u>73,318</u>	<u>445,236</u>	<u>333,428</u>
CREDITORS					
Amounts falling due within one year	8	(8,724)	-	(8,724)	(5,592)
NET CURRENT ASSETS		<u>363,194</u>	<u>73,318</u>	<u>436,512</u>	<u>327,836</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>389,244</u>	<u>73,318</u>	<u>462,562</u>	<u>361,041</u>
NET ASSETS		<u>389,244</u>	<u>73,318</u>	<u>462,562</u>	<u>361,041</u>
FUNDS	9				
Unrestricted funds				389,244	292,460
Restricted funds				73,318	68,581
TOTAL FUNDS				<u>462,562</u>	<u>361,041</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1/10/2025 and were signed on its behalf by:



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 Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Plant and machinery	- 25% on cost
Motor vehicles	- 20% on reducing balance

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.

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.

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.

The Halliday Foundation

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

2. OTHER TRADING ACTIVITIES

	5.4.25	5.4.24
	£	£
Café income	67,554	69,459
Catering income	14,799	34,696
Earned income	52,124	9,063
	<u>134,477</u>	<u>113,218</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

4. STAFF COSTS

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

	5.4.25	5.4.24
	6	6
Staff	<u>6</u>	<u>6</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	99,968	162,927	262,895
Other trading activities	113,218	-	113,218
Other income	16,000	-	16,000
Total	<u>229,186</u>	<u>162,927</u>	<u>392,113</u>
EXPENDITURE ON			
Raising funds	17,613	1,585	19,198
Charitable activities			
Prevention and relief of poverty	99,429	148,106	247,535
Total	<u>117,042</u>	<u>149,691</u>	<u>266,733</u>
NET INCOME	112,144	13,236	125,380

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Transfers between funds	24,705	(24,704)	1
Net movement in funds	136,849	(11,468)	125,381
RECONCILIATION OF FUNDS			
Total funds brought forward	155,611	80,049	235,660
TOTAL FUNDS CARRIED FORWARD	<u>292,460</u>	<u>68,581</u>	<u>361,041</u>

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 6 April 2024 and 5 April 2025	<u>3,958</u>	<u>38,529</u>	<u>42,487</u>
DEPRECIATION			
At 6 April 2024	1,576	7,706	9,282
Charge for year	<u>990</u>	<u>6,165</u>	<u>7,155</u>
At 5 April 2025	<u>2,566</u>	<u>13,871</u>	<u>16,437</u>
NET BOOK VALUE			
At 5 April 2025	<u>1,392</u>	<u>24,658</u>	<u>26,050</u>
At 5 April 2024	<u>2,382</u>	<u>30,823</u>	<u>33,205</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25 £	5.4.24 £
Trade debtors	8,561	-
Other debtors	10,041	11,153
VAT	674	-
Prepayments and accrued income	<u>4,868</u>	<u>6,196</u>
	<u>24,144</u>	<u>17,349</u>

The Halliday Foundation

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25	5.4.24
	£	£
Trade creditors	3,837	-
Social security and other taxes	2,971	3,003
Accruals and deferred income	1,916	2,589
	<u>8,724</u>	<u>5,592</u>

The Halliday Foundation

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

9. MOVEMENT IN FUNDS

	At 6.4.24 £	Net movement in funds £	Transfers between funds £	At 5.4.25 £
Unrestricted funds				
General fund	131,856	73,939	(468)	205,327
Cafe and catering	62,742	29,999	-	92,741
Fixed asset fund	32,737	(7,154)	468	26,051
Reserve fund	65,125	-	-	65,125
	292,460	96,784	-	389,244
Restricted funds				
Thrive Project	4,116	-	-	4,116
Core Costs	7,000	(4,840)	-	2,160
Bank of Scotland - Premises	-	6,215	-	6,215
Glasgow Council of Volunteering	-	10,018	-	10,018
National Lottery Community Fund	-	4,055	-	4,055
National Lottery 2	-	10,000	-	10,000
Neighbourly House to Home	3,063	(3,063)	-	-
Robertson Trust	8,167	(4,833)	-	3,334
Celtic Foundation	7,561	(407)	-	7,154
GCC Food Bank	6,000	(4,517)	-	1,483
Groundwork	1,000	(552)	-	448
Impact	-	30	-	30
Greggs	-	8,125	-	8,125
Trades House	-	5,994	-	5,994
Wage Claim	-	119	-	119
Simon Community	346	(346)	-	-
Maryhill H A	156	(156)	-	-
Garfield Watson	1,260	(1,260)	-	-
Arnold Clark	5,000	(5,000)	-	-
GCC CAF+	6,574	(6,574)	-	-
Warburtons	5,244	(5,244)	-	-
Charities Trust	7,670	(7,670)	-	-
Ballie Gifford	5,424	(5,424)	-	-
Sainsbury	-	1,500	-	1,500
SCLT	-	3,400	-	3,400
Children's Lottery	-	4,000	-	4,000
Turcan Connell HFF	-	1,167	-	1,167
	68,581	4,737	-	73,318
TOTAL FUNDS	361,041	101,521	-	462,562

The Halliday Foundation

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

9. 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	80,422	(6,483)	73,939
Cafe and catering	134,475	(104,476)	29,999
Fixed asset fund	-	(7,154)	(7,154)
	214,897	(118,113)	96,784
Restricted funds			
Core Costs	-	(4,840)	(4,840)
Bank of Scotland - Premises	22,750	(16,535)	6,215
Glasgow Council of Volunteering	10,018	-	10,018
National Lottery Community Fund	59,611	(55,556)	4,055
National Lottery 2	10,000	-	10,000
Neighbourly House to Home	-	(3,063)	(3,063)
Robertson Trust	22,000	(26,833)	(4,833)
Celtic Foundation	-	(407)	(407)
GCC Food Bank	(1)	(4,516)	(4,517)
Groundwork	-	(552)	(552)
Impact	11,369	(11,339)	30
Greggs	20,800	(12,675)	8,125
Trades House	5,994	-	5,994
Wage Claim	4,959	(4,840)	119
Simon Community	-	(346)	(346)
Maryhill H A	-	(156)	(156)
Garfield Watson	-	(1,260)	(1,260)
Arnold Clark	-	(5,000)	(5,000)
GCC CAF+	-	(6,574)	(6,574)
Warburtons	-	(5,244)	(5,244)
Charities Trust	-	(7,670)	(7,670)
Ballie Gifford	-	(5,424)	(5,424)
Sainsbury	1,500	-	1,500
SCLT	15,000	(11,600)	3,400
Children's Lottery	4,000	-	4,000
Turcan Connell HFF	5,000	(3,833)	1,167
	193,000	(188,263)	4,737
TOTAL FUNDS	407,897	(306,376)	101,521

The Halliday Foundation

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.23 £	Net movement in funds £	Transfers between funds £	At 5.4.24 £
Unrestricted funds				
General fund	63,601	85,020	(16,765)	131,856
Cafe and catering	25,127	35,663	1,952	62,742
Fixed asset fund	1,758	(8,539)	39,518	32,737
Reserve fund	65,125	-	-	65,125
	<u>155,611</u>	<u>112,144</u>	<u>24,705</u>	<u>292,460</u>
Restricted funds				
Kettle Packs	821	(475)	(346)	-
Cafe Manager Salary	10,455	(5,031)	(5,424)	-
Food Parcels	9,911	(2,350)	(7,561)	-
Thrive Project	7,175	941	(4,000)	4,116
Driver Salary	21,300	(21,840)	540	-
Director of Operations Salary	12,954	(4,787)	(8,167)	-
Volunteer Programme	53	1,626	(1,679)	-
Pop-up Shops	7,414	(259)	(7,155)	-
House 2 Homes	4,422	(1,384)	(3,038)	-
Cafe	980	989	(1,969)	-
Premises	4,564	3,087	(7,651)	-
Thrive coordinator	-	7,744	(7,744)	-
Van	-	24,000	(24,000)	-
Programme Costs	-	3,975	(3,975)	-
Core Costs	-	7,000	-	7,000
Neighbourly House to Home	-	-	3,063	3,063
Robertson Trust	-	-	8,167	8,167
Celtic Foundation	-	-	7,561	7,561
GCC Food Bank	-	-	6,000	6,000
Groundwork	-	-	1,000	1,000
Simon Community	-	-	346	346
Maryhill H A	-	-	156	156
Garfield Watson	-	-	1,260	1,260
Arnold Clark	-	-	5,000	5,000
GCC CAF+	-	-	6,574	6,574
Warburtons	-	-	5,244	5,244
Charities Trust	-	-	7,670	7,670
Ballie Gifford	-	-	5,424	5,424
	<u>80,049</u>	<u>13,236</u>	<u>(24,704)</u>	<u>68,581</u>
TOTAL FUNDS	<u>235,660</u>	<u>125,380</u>	<u>1</u>	<u>361,041</u>

The Halliday Foundation

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

9. 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	125,031	(40,011)	85,020
Cafe and catering	104,155	(68,492)	35,663
Fixed asset fund	-	(8,539)	(8,539)
	229,186	(117,042)	112,144
Restricted funds			
Kettle Packs	-	(475)	(475)
Cafe Manager Salary	14,832	(19,863)	(5,031)
Food Parcels	-	(2,350)	(2,350)
Thrive Project	6,077	(5,136)	941
Driver Salary	-	(21,840)	(21,840)
Director of Operations Salary	35,000	(39,787)	(4,787)
Volunteer Programme	12,623	(10,997)	1,626
Pop-up Shops	-	(259)	(259)
House 2 Homes	-	(1,384)	(1,384)
Cafe	1,140	(151)	989
Premises	32,309	(29,222)	3,087
Thrive coordinator	23,500	(15,756)	7,744
Van	24,000	-	24,000
Programme Costs	6,446	(2,471)	3,975
Core Costs	7,000	-	7,000
	162,927	(149,691)	13,236
TOTAL FUNDS	<u>392,113</u>	<u>(266,733)</u>	<u>125,380</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2025.

The Halliday Foundation

Detailed Statement of Financial Activities
for the Year Ended 5 April 2025

	5.4.25 £	5.4.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	34,800	74,968
Grants	238,620	187,927
	273,420	262,895
Other trading activities		
Café income	67,554	69,459
Catering income	14,799	34,696
Earned income	52,124	9,063
	134,477	113,218
Other income		
Gain on sale of tangible fixed assets	-	11,000
Employment allowance	-	5,000
	-	16,000
Total incoming resources	407,897	392,113
EXPENDITURE		
Other trading activities		
Café costs	48,010	19,198
Charitable activities		
Events Food Costs	1,703	43,177
House 2 Homes project costs	3,425	1,384
Thrive project costs	2,162	5,136
Kettle Packs project costs	495	475
Pop up shop costs	-	259
Volunteer costs	2,684	3,772
Catering Costs	4,399	-
DJ Costs	3,283	-
Event decor & consumables cost	7,243	-
Food Bank Costs	2,695	-
Plant and machinery	-	990
	28,089	55,193
Support costs		

This page does not form part of the statutory financial statements

The Halliday Foundation

Detailed Statement of Financial Activities
for the Year Ended 5 April 2025

	5.4.25 £	5.4.24 £
Support costs		
Other		
Wages	138,367	115,936
Social security	6,438	9,091
Pensions	1,488	1,322
Rent and rates	38,235	33,722
Insurance	2,592	784
Sundries	2,430	945
Premises costs	-	6,226
Telephone	844	1,171
Office costs	-	2,766
Training costs	1,228	181
Subscriptions	6,150	334
Legal fees	501	1,406
Motor vehicle expenses	9,642	9,042
Interest Paid	115	-
IT Software and Consumables	1,410	-
Light, Power, Heating	3,850	-
Medical Insurance	584	-
Printing & Stationery	3,620	-
Repairs & Maintenance	1,196	-
Staff Uniforms	1,640	-
Travel	12	-
Depreciation of tangible fixed assets	7,154	7,706
	227,496	190,632
Other 2		
Advertising	398	-
Governance costs		
Accountancy fees	2,383	1,710
	306,376	266,733
Net income	101,521	125,380

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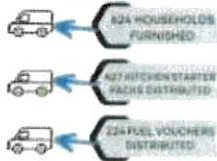


AT A GLANCE 2024 - 2025

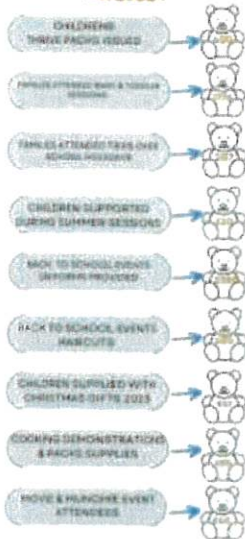
OUR PROJECTS DELIVER LONG TERM PATHWAYS
OUT OF POVERTY AND SHORT TERM IMMEDIATE
SUPPORT IN GLASGOW CITY WIDE



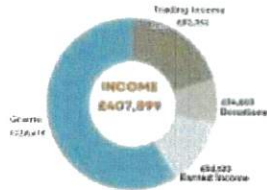
HOUSES 2 HOMES



CHILDRENS THRIVE PROJECT



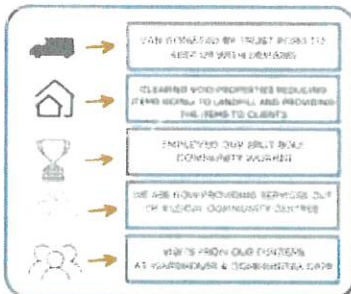
WWW.THESMALLFAMILYFOUNDATION.ORG.UK



PROVIDING HOMELESS
PEOPLE AND
WOMENS REFUGES
WITH HARBOURS, COMFORT AND
HYGIENE ITEMS



SIGNIFICANT EVENTS



ALL ABILITIES CLUB

PROVIDING RELATIONSHIP & SUPPORTING
COMMUNITIES FOR MOST VULNERABLE



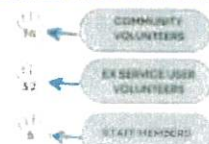
CORPORATE BUSINESS SUPPORT



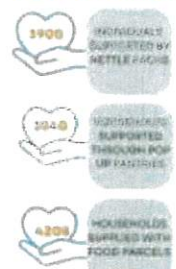
COMMUNITY CAFE



PEOPLE AND COMMUNITY



FOOD PROVISION



TOO GOOD TO WASTE

USING SURPLUS FOOD FROM LOCAL
BIZ & DOMESTIC



COMMUNITAP

