

The Charity Registration Number is :- SC050002

The Hut
Report and Accounts
31 March 2025

The Hut

Report and accounts for the year ended 31 March 2025

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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:- The Hut.

The charity is also known by its operating name, Temple/Shafton Youth Project.

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 SC050002.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as Scottish Charitable Incorporated Organisation (SCIO). 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

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

The Hut
358 Netherton Road, Glasgow
G13 1AX

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

██████████ - Chairperson
██████████ - Vice Chair/ Secretary Interim
██████████ - Secretary/ Treasurer Interim
██████████ - Parent Rep
██████████

Project Leader

██████████

Community Reps

██████████ - Councillor
██████████ - Community Police

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:-.

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
██████████		<i>Aug-24</i>
██████████	<i>May-24</i>	
██████████	<i>May-24</i>	
██████████		

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Trustees' Annual Report for the year ended 31 March 2025



At the Annual General Meeting **all** retire as trustees, but are eligible for reappointment.

All the trustees are also members of the charity.

Objects and activities of the charity

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

The Project is constituted by Constitution. The object of the Project is to promote the benefit of the Children and young people of the G13 area of Glasgow by providing facilities in the interests of social welfare for recreational, educational and leisure time activities with the object of improving the conditions of life of the said young people. In furtherance therefore, in order to achieve these objectives, the Project will:

Respond to a range of issues identified by young people and others in the community to provide an informal meeting place, activities, information, a range of training opportunities and staff to support young people.

Provide and manage a building in which a range of innovative programmes and activities can be developed for young people.

Appoint and manage staff in the running of the Project.

Project Policies

The policy of the Project continues to be to secure core funding from Glasgow City Council and also to seek additional finance and support to achieve the objects above and develop a range of services for young people.

The Management Board delegates the day to day responsibility for the organisation of the Project to the Project Leader.

Grant Applications

Grant applications as with every year are vital to the day to day running of the Project. It is a major priority and will continue to be top of the agenda. It appears that for every 15 we send out if we are lucky, we get one and more noticeable it is the smaller amounts we are getting. We will continue to be making applications looking for three-to-five-year awards thus giving us some security to plan long term development work for the members.

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

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Trustees' Annual Report for the year ended 31 March 2025

This being the 38th year of the project it is fair to say that we are well established with the G13 area of Glasgow. The Project would not be able to provide such a wide service to our users without the continued support of around 8/10 local people who are represented on the Management Board and who help with the youth groups on a voluntary basis.

We operate two buildings appropriately named The Hut (Main working building) and The Hall (formerly a resident's hall) rented to the project from GCC.

The Hut is a prefabricated building that when put in place back in 1989 was given a 15-year life span, clearly the building has surpassed its life span and a bit more. Every year the costs of upkeep are growing and slowly becoming a drain on the project but somehow, we manage to keep the building not just open but also looking attractive for young people. We are now in a situation that we are looking at alternative premises and have done a lot of work looking at the options available to the project. It is now seriously in need of action to timber rotting.

We are now looking at replacing the present structure with a slightly bigger building as we need more room.

We have at present looked into a Industrial style building that is fully insulated. We are expecting something in the region of at least £400,000. This is based on the building costing £175,000 then we ground works and all the kitting out inside.

We have given up with looking locally at buildings as one thing is for sure the Community do not want the project to move to another location.

The Hall is a completely different kettle of fish. We constantly have issues with the building in terms of its age, drains blocked regularly, and heating needs on in most cases for 24 hours to get some heat into the building. Over the years we have done well over 8000 voluntary hours trying to keep the place looking good. We are now at the stage where we may have to return the building to the Council. This is obviously not the ideal situation given we have put in new kitchen, water tank system, windows, shutters, and it's annual re paint. It is now like a colander and very difficult to do the D I Y repairs ourselves.

Although it is an asset to the project it continues to prove difficult to get long term lets and one-off bookings, but we continue to work at it.

But we will continue to strive to make it a facility that the local community can feel they have ownership.

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

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Trustees' Annual Report for the year ended 31 March 2025

Last year was our most challenging in terms of bringing funding. The main problem being that we are spending a lot of time trying to get our 36-year-old building in a fit state from operating out of.

As we finished our 38th year there is a lot to be proud about. The fact that we are now closing in on 40 years of youth work in a local community highlights in itself how strong and valuable to the local community the project is.

We are now a Duke of Edinburgh licensed center, which has greatly added to our workload. At present we have a group of 12 young girls (14+) who are working towards their bronze level. As part of their Award, they are now all Junior Leaders and thriving.

We operate out of two very rundown buildings appropriately named The Hut & The Hall (formerly a resident's hall) that is rented from GCC.

The Hut is a prefabricated building that when put in place back in 1989 was given a 15-year life span, clearly the building has surpassed its life span and a bit more. Every year the costs of upkeep are growing and slowly becoming a drain on the project but somehow, we manage to keep the building not just open but also looking attractive for young people. We are now in a situation that we are looking at alternative premises and have done a lot of work looking at the options available to the project. These being:

- Move into the local community centre.
- Build a new building.
- Possible take over an existing building.

All the above offer pros and cons, so it is very much just watching this space and we will see what throws itself up for us over time.

The youth work programme is second to none in our opinion. If anyone get tell us somewhere better, we would love to see. We feed on average 100 plus every day of school holidays.

Our front door was opened by young people looking for support on 7516 occasions and that is only for support. It does not include them coming in for a form or to access an activity or trips etc. Broken down that relates to slightly over 20 everyday of the year, now that is an achievement.

Young people tell us their highlight was that we managed to attend 21 speedway races over the year. You may ask what is special about that, well they are on a Friday night so it's a late night trip for staff involved. Now that's what we call commitment.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

On the funding front we have entered our final year of the three-year funding cycle. So, it's over to chasing more funding from granting bodies out there.

Youth work is a process that must be judged by people who not just understand the process but more importantly get the practical side of the youth work. We are at present involved with major youth providers and councillors to aim towards a youth work act through the Scottish government that makes sure all children and youth people have somewhere they can attend like The Hut. A place that provides a safe, fun environment that people listen to their needs and build relationships for life in most cases.

The members have participated when allowed in numerous outdoor education activities, numbers clearly restricted. The outdoor educational side has been very popular and we never appear to have enough, so grant applications in process for more.

We are still doing lots of online meetings and staff are now participating in youth work training. We are aware that we need to look at ASN training for all staff as this is a category of our work that is growing very fast. Staff really do need these skills to adapt and support the needs of all young people.

Numbers have fluctuated over the year one minute think where they gone. Then the next more than we can handle. So staff are working hard and preparing to sessions for everyone. We are running and have this year added a girl's only group and also an ASN group, but one thing for sure we never give up.

Funding has been very hard to attract this year mainly due to not having the time to actually do the work and time to make plenty of applications. This is something the Committee are looking at.

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Trustees' Annual Report for the year ended 31 March 2025

The degree to which the achievements and performance during the year have benefited wider society.

As with every year the numbers of young people we supported with achieving the various awards programmes on offer and support into work, college, university, and placements remained stable. We have managed to put many young people through online training programmes through Job Training. Thus, giving them qualifications to at least move forward in life. So, we defiantly never stand still.

This year we have been very fortunate that the group who we started Junior Leadership programme with has paid dividends and we have a hard-core group of 8 young people who offer support in every group.

The pleasing aspect is that we have large numbers of the younger age 10 and lower who want to attend. This gives us the chance to build even more young people for the future of the project and enable the community to witness the positive out put our work has on these young people. The over 12 age range has remained stable and hopefully this will expand if we can successfully attract funding for bigger programmes. The Tall Ships Youth Trust work is always a big attraction, and we did our annual pilgrimage to Portsmouth for sailings again this year, amongst venues around Britain.

The outdoor education programme we offer is as good as any in Scotland. As already mentioned, mounting biking both with a member of staff and using the bike was a full-time job in its self. When we were allowed white water rafting and canoeing at Pinkston and Luss was essential to their personal development and growth. This area of our work is the most popular but awfully expensive to participate in.

This year we have managed to secure the licence from Duke of Edinburgh to run the award in house. So staff have been and continue to be trained to complete all four sections of the award. These include Recreation, Skill, Volunteer & Expedition. We can now offer all levels Bronze, Silver and Gold.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The members of the Management Board are also charity trustees for the purposes of charity law and are known as members of the Board. Under the requirement of the governing document 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 Constitution, resourcing the current financial position as set out in the latest published accounts and the future planning and objectives.

The charity's organisational structure.

Temple Shafton Youth Project SCO18291 (the former entity) was formally wound-up (with effect from 1 April 2020) at the Annual General Meeting held on 06 April 2020.

There followed, on 1 April 2020, a General Meeting, confirming the formal constitution of The Hut SCIO SCO50002 and the appointment of the Trustees identified elsewhere in the accounts.

It should be noted that these steps were taken following consultation with - and the agreement of - our core funder, Glasgow City Council and that all assets and liabilities of Temple Shafton Youth Project were passed to The Hut SCIO.

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:-

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Trustees' Annual Report for the year ended 31 March 2025

	2025 £	2024 £
Net income	6,917	(1,194)
Unrestricted Revenue Funds available for the general purposes of the charity	(56,130)	(58,983)
Restricted Revenue Funds	85,766	82,848
Restricted Fixed Asset Funds	13,049	11,903
Total Restricted Funds	98,815	94,751
Total Funds	42,685	35,768

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

It has been yet another hard year trying to maintain the level of groups and workshops we put on. We feel that we are actually over achieving in terms of the numbers attending the project, compared to our financial income. This is mainly down to numbers of volunteers.

We cannot thank our funders enough this year for their amazing support in particular Glasgow City Council (without whom we would not exist), GHA who provide amazing support with various issues the occur over the year.

Policies on reserves.

It is the policy of the Project to maintain unrestricted funds at a level which equates to one-month revenue expenditure. As responsible employers we will also retain adequate funds to meet the cost of staff redundancy.

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.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

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Trustees' Annual Report for the year ended 31 March 2025

As we enter our last year of our 3-year funding cycle from G C C we are already looking at options for other streams of funding. We will not suffer from Mission drift in terms of applications, we are like the paint advert, we do what it says on the tin, Youth Work.

A very extensive application has been made to G C C for a further 3 years of Community Funding, we are awaiting the outcome. So, at present if we fail this process, it could be the end. Likewise, if we are successful, it means the project will get to 41 years. As a result of this it is intended to produce an historical hard back book coving the 40 years plus hold a gala dinner. It goes back to the old saying watch this space.

The growing of leaders for the future is a must now to the project over the coming years. Therefore, we will have to be putting on more training for the volunteers and staff to try and sustain the levels of work we are doing.

A programme of fund raising events is being drawn up aiming to utilising The Hall more to generate income for the project is a must.

Groups are like swings at present one-week numbers are up high and the next low. It is very difficult to judge. But the work remains steady and fun for the children and young people

As for staff, the average age level is getting lower ever year, which means more of a strain on the full-time staff. Therefore, the right training is vital to the survival of the Project. This will cause a huge problem if redundancies should ever take place.

The biggest challenge we have now is keeping the young people interested in the programmes on offer and that it is a safe, fun reward place to be involved in youth work.

We will continue to keep the project at the forefront of positive learning experiences for everyone in the community.

Keep watching this space, it will take a long time but hopefully we will get there.

Other information about the charity and its activities

Operational & Regulatory

The Management Board have also examined other operational and business risks faced by the Project and confirm that they have established systems to mitigate the significant risks.

Key staff are trained in Child Protection, Health & Safety procedures, Food Hygiene and First Aid at standard level. All staff are vetted via Disclosure Scotland.

We have done both daily and weekly risk assessments during these times that are carried out on the premises, equipment, and operational procedures included matching all our work to the national youth work outcomes

We have also continued to source free training on any topic that could benefit the project moving forward.

Details of The Independent Examiner

██████████

Member of Member of the Association of Accounting Technicians

Saltcoats

KA21 5DT

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the

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Trustees' Annual Report for the year ended 31 March 2025

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 15 December 2025.



Trustee

The Hut

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 9 to 31 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 6, 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

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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.

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 Member of the 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 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:-



Member of the Association of Accounting Technicians

29 Hamilton Street
Saltcoats
KA21 5DT

This report was signed on 16 December 2025

The Hut - 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 £
Income & Endowments from:					
Donations & Legacies	A1	6,336	142,735	149,071	149,124
Other trading activities	A3	2,700	-	2,700	3,768
Total income	A	9,036	142,735	151,771	152,892
Expenditure on:					
Raising funds	B1	(160)	1,922	1,762	3,200
Charitable activities	B2	6,343	136,749	143,092	150,886
Total expenditure	B	6,183	138,671	144,854	154,086
Net income for the year		2,853	4,064	6,917	(1,194)
Net income after transfers	A-B-C	2,853	4,064	6,917	(1,194)
Net movement in funds		2,853	4,064	6,917	(1,194)
Reconciliation of funds:-					
	E				
Total funds brought forward		(58,983)	94,751	35,768	36,962
Total funds carried forward		(56,130)	98,815	42,685	35,768

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 31 form an integral part of these accounts.

The Hut - Statement of Financial Activities for the year ended 31 March 2025

The Hut - 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 £
Income & Endowments from:				
Donations & Legacies	A1	4,720	144,404	149,124
Other trading activities	A3	3,768	-	3,768
Total income	A	8,488	144,404	152,892
Expenditure on:				
Raising funds	B1	(10)	3,210	3,200
Charitable activities	B2	12,405	138,481	150,886
Total expenditure	B	12,395	141,691	154,086
Net gains on investments	B4	-	-	-
Net income for the year		(3,907)	2,713	(1,194)
Transfers between funds	C	-	-	-
Net income after transfers		(3,907)	2,713	(1,194)
Net movement in funds		(3,907)	2,713	(1,194)
Reconciliation of funds:-				
Total funds brought forward		(43,173)	80,135	36,962
Total funds carried forward		(47,080)	82,848	35,768

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 Hut - Statement of Financial Activities for the year ended 31 March 2025

The Hut - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	6,917	(1,194)
Resources applied on functional fixed assets	(5,757)	(10,227)
Other applications of funds	-	-
Net resources available to fund charitable activities	1,160	(11,421)

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 31 form an integral part of these accounts.

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	(58,983)	82,848	23,865	36,962
Recognised gains and losses before transfers	2,853	4,064	6,917	(1,194)
	(56,130)	86,912	30,782	35,768
(From)/To unrestricted revenue funds	-	(1,146)	(1,146)	(11,903)
Closing revenue funds	(56,130)	85,766	29,636	23,865

Fixed asset funds

	Designated Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
At 1 April	-	11,903	11,903	-
Transfer (to)/from revenue funds	-	1,146	1,146	11,903
At 31 March	-	13,049	13,049	11,903

The purposes of the transfers to fixed asset funds are described in Note 20 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	(56,130)	85,766	29,636	23,865
Fixed asset funds	-	13,049	13,049	11,903
Total funds	(56,130)	98,815	42,685	35,768

The notes attached on pages 16 to 31 form an integral part of these accounts.

The Hut - Statement of Financial Activities for the year ended 31 March 2025

The Hut Income and Expenditure Account for the year ended 31 March 2025 as required by the Companies Act 2006

	2025 £	2024 £
Income		
Income from operations	151,771	152,892
Investment income		
Gross income in the year before exceptional items	151,771	152,892
Gross income in the year including exceptional items	151,771	152,892
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	133,987	140,621
Depreciation and amortisation	7,355	8,598
Fundraising costs	1,762	3,200
Governance costs	1,750	1,667
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	144,854	154,086
Net income before tax in the financial year	6,917	(1,194)
Net income after tax in the financial year	6,917	(1,194)
Retained surplus for the financial year	6,917	(1,194)

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 31 form an integral part of these accounts.

The Hut - Balance Sheet as at 31 March 2025

	SORP		2025	2024
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	9	A2	14,905	16,503
Current assets		B		
Stocks		B1	340	180
Debtors	11	B2	1,874	4,900
Cash at bank and in hand		B4	36,597	26,203
Total current assets			<u>38,811</u>	<u>31,283</u>
Creditors: amounts falling due within one year	12	C1	<u>(11,031)</u>	<u>(12,018)</u>
Net current assets			27,780	19,265
The total net assets of the charity			<u>42,685</u>	<u>35,768</u>

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

Restricted funds				
Restricted Revenue Funds	18	D2	85,766	82,848
Restricted Fixed Asset Funds	18	D2	13,049	11,903
			98,815	94,751
Unrestricted Funds				
Unrestricted Revenue Funds	18	D3	(56,130)	(58,983)
			(56,130)	(58,983)
Designated Funds				
Total charity funds			<u>42,685</u>	<u>35,768</u>

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 8.

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 15 December 2025

The notes attached on pages 16 to 31 form an integral part of these accounts.

The Hut

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

Risks and future assumptions

The charity is a public benefit entity.

The trustees continually review and assess the major risks to which the charitable company is exposed, including health & safety, financial and operational risks.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

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.

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.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

The Hut

Notes to the Accounts for the year ended 31 March 2025

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in *'legacies and donations'*. Goods donated for resale are included in *'Income from other trading activities'*

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

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.

The Hut

Notes to the Accounts for the year ended 31 March 2025

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 0.

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

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

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.

Leasehold premises	10 % straight line
Plant and machinery	20 % straight line
Motor vehicles	15 % straight line
Play Equipment	25 % straight line

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

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 9.

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.

The Hut

Notes to the Accounts for the year ended 31 March 2025

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.

Creditors and provisions

Creditors and accruals are measured at the amounts due at the balance sheet date.

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.

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.

The Hut

Notes to the Accounts for the year ended 31 March 2025

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:-		
Depreciation of owned fixed assets	7,355	8,598

6 Staff costs and emoluments

Salary costs	2025 £	2024 £
Gross Salaries excluding trustees and key management personnel	66,252	66,104
Total salaries, wages and related costs	66,252	66,104

The average number of part time staff employed in the year was	6	6
The average number of full time staff employed in the year was	1	1
The estimated full time equivalent number of all staff employed in the year was	7	7

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

Engaged on charitable activities	5	5
Engaged on fundraising activities	1	1
Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	7	7

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.

7 Defined contribution pension schemes

No defined contribution pension scheme is operated

The Hut

Notes to the Accounts for the year ended 31 March 2025

8 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.

9 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	55,914	115,353	15,869	187,136
Additions	3,454	2,303	-	5,757
At 31 March 2025	59,368	117,656	15,869	192,893
Depreciation				
At 1 April 2024	53,536	105,722	11,375	170,633
Charge for the year	887	4,688	1,780	7,355
At 31 March 2025	54,423	110,410	13,155	177,988
Net book value				
At 31 March 2025	4,945	7,246	2,714	14,905
At 31 March 2024	2,378	9,631	4,494	16,503

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
02 April 2023	55,914	109,001	11,994	176,909
Additions	-	6,352	3,875	10,227
31 March 2024	55,914	115,353	15,869	187,136
Depreciation				
02 April 2023	52,995	100,045	8,995	162,035
Charge for the year	541	5,677	2,380	8,598
31 March 2024	53,536	105,722	11,375	170,633
Net book value				
31 March 2024	2,378	9,631	4,494	16,503
01 April 2023	2,919	8,956	2,999	14,874

The Hut

Notes to the Accounts for the year ended 31 March 2025

10 Stocks & Work in Progress	2025	2024
	£	£
Stocks before write downs	340	180
	<u>340</u>	<u>180</u>

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

Activity	Work in Progress		Stocks	
	2025	2024	2025	2024
	£	£	£	£
Other charitable activities	-	-	340	180
	<u>-</u>	<u>-</u>	<u>340</u>	<u>180</u>

11 Debtors	2025	2024
	£	£
Prepayments and accrued income	1,558	2,019
Other debtors	316	2,881
	<u>1,874</u>	<u>4,900</u>

12 Creditors: amounts falling due within one year	2025	2024
	£	£
Trade creditors	192	1,591
Accruals	2,311	2,037
PAYE, NIC VAT and other taxes	4,370	3,186
Other creditors	4,158	5,204
	<u>11,031</u>	<u>12,018</u>

13 Loans to trustees included in debtors

There have been no loans to trustees made in the year (2024 nil)

14 Guarantees made by the charity on behalf of trustees

There have been no guarantees made by the charity on behalf of the trustees in the year (2024 nil)

15 Income and Expenditure account summary	2025	2024
	£	£
At 1 April 2024	35,768	36,962
Surplus after tax for the year	6,917	(1,194)
At 31 March 2025	<u>42,685</u>	<u>35,768</u>

The Hut

Notes to the Accounts for the year ended 31 March 2025

16 No related party transactions

There were no transactions with related parties in the year.

17 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	1,856	-	13,049	14,905
Current Assets	(46,955)		85,766	38,811
Current Liabilities	(11,031)	-	-	(11,031)
	(56,130)	-	98,815	42,685
At 1 April 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	4,600	-	11,903	16,503
Current Assets	(51,565)	-	82,848	31,283
Current Liabilities	(12,018)	-	-	(12,018)
	(58,983)	-	94,751	35,768

The Hut

Notes to the Accounts for the year ended 31 March 2025

18 Change in total funds over the year as shown in Note 17 , 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 19 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	(58,983)	2,853	-	(56,130)
Total unrestricted and designated funds	(58,983)	2,853	-	(56,130)
Restricted funds:-				
Restricted Fixed Asset Funds	11,903	-	1,146	13,049
Glasgow City Council - Core Grant	12,492	(10,976)	(2,804)	(1,288)
GCC Jobs with Training	162	(64)	38	136
GCC Culture and Sport	(7,290)	-	-	(7,290)
Youth Link Cash Back to Communities	(667)	(876)	876	(667)
Lottery Fund	12,006	(4,218)	-	7,788
GCC Holiday Fund	11,331	6,150	744	18,225
Transport	949	-	-	949
Tesco Groundworks	129	-	-	129
Glasgow Communities Fund	53,736	4,114	-	57,850
Foundation Scotland	-	5,000	-	5,000
Cash for Kids	-	1,934	-	1,934
Ashworth Charitable Trust	-	3,000	-	3,000
Total restricted funds	94,751	4,064	-	98,815
Total charity funds	35,768	6,917	-	42,685

The Hut

Notes to the Accounts for the year ended 31 March 2025

19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	9,036	(6,183)	-	2,853
Restricted funds:-				
Glasgow City Council - Core Grant	-	(10,976)	-	(10,976)
GCC Jobs with Training	-	(64)	-	(64)
Youth Link Cash Back to Communities	-	(876)	-	(876)
Lottery Fund	-	(4,218)	-	(4,218)
GCC Holiday Fund	44,821	(38,671)	-	6,150
Glasgow Communities Fund	87,155	(83,041)	-	4,114
Foundation Scotland	5,000	-	-	5,000
Cash for Kids	2,759	(825)	-	1,934
Ashworth Charitable Trust	3,000	-	-	3,000
	151,771	(144,854)	-	6,917

20 The purposes for which the funds

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 Revenue Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
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 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.
Glasgow City Council - Core Grant	Towards Salaries
GCC Jobs with Training	Towards Staff Costs
GCC Culture and Sport	Towards cost of outdoor educational activities
Youth Link Cash Back to Communities	Towards cost of outdoor educational activities
Lottery Fund	Fund Groups at the weekends for the children
GCC Holiday Fund	Fund Groups and activities for the children during the school holidays
Transport	Towards Transport for the charity
Tesco Groundworks	Towards the cost of equipment for outdoor use
Glasgow Communities Fund	Towards the general running costs of the charity and project activities
Foundation Scotland	Towards the general running costs of the charity and project activities
Cash for Kids	Towards the general running costs of the charity and project activities

The Hut

Notes to the Accounts for the year ended 31 March 2025

Ashworth Charitable Trust

Towards the general running costs of the charity and project activities

21 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The Hut

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

This analysis is classified by conventional nominal descriptions and not by activity.

22 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	754	590	1,344	350
GCC	-	5,000	5,000	2,500
Paul Smith	2,079	-	2,079	-
Cheryl Miller	2,503	-	2,503	-
Jolly Lounge	1,000	-	1,000	-
Total donations and gifts from individuals	6,336	5,590	11,926	2,850

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Revenue grants from government and public bodies				
Glasgow City Council	-	126,386	126,386	128,794
Total public sector revenue grants	-	126,386	126,386	128,794

All the grants in the prior year were restricted.

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Prior Year	-	128,794	128,794

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Revenue grants and donations from non public bodies				
Tesco Groundworks	-	-	-	1,000
National Lottery	-	-	-	9,960
Youth Link Scotland	-	-	-	4,650
Foundation Scotland	-	5,000	5,000	-
Cash for Kids	-	2,759	2,759	-
Ashworth Charitable Trust	-	3,000	3,000	-
Total private sector revenue grants	-	10,759	10,759	15,610

All the grants in the prior year were restricted.

The Hut

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

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £	
Prior Year	-	15,610	15,610	
	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Membership subscriptions as donations	-	-	-	1,870
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	6,336	142,735	149,071	149,124

All the donations and gifts in the prior year were unrestricted.

<i>Prior year</i>	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Total Donations, Grants and Legacies A1	4,720	144,404	149,124

23 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 £
Trading activities to raise funds for the charity	2,700	-	2,700	3,768
Total from other activities A3	2,700	-	2,700	3,768

24 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Gross wages and salaries - charitable activities	-	66,252	66,252	66,104
Travel and Subsistence - Charitable Activities	-	78	78	278
Project Activities	-	33,098	33,098	38,686
Motor Expenses	720	7,064	7,784	6,123
Staff Training	-	4,819	4,819	4,954
Insurance	-	140	140	-
Total direct spending B2a	720	111,451	112,171	116,145

All the expenditure in the prior year was unrestricted.

The Hut

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

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Gross wages and salaries - charitable activities	-	66,104	66,104
Travel and Subsistence - Charitable	-	278	278
Project Activities	-	38,686	38,686
Motor Expenses	2,789	3,334	6,123
Staff Training	-	4,954	4,954
Total direct spending	2,789	113,356	116,145

25 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Employee costs not included in direct costs				
Training and welfare - staff	-	156	156	370
Payroll fees and charges	541	181	722	687
Entertaining	187	251	438	120
Premises Expenses				
Light heat and power	-	5,483	5,483	5,956
Cleaning and waste management	-	964	964	1,624
Premises repairs, renewals and maintenance	56	7,882	7,938	9,277
Administrative overheads				
Telephone, fax and internet	-	2,285	2,285	1,734
Stationery and printing	-	1,518	1,518	1,264
Information and publications	343	811	1,154	556
Subscriptions to periodicals	-	470	470	160
Hire of equipment	-	359	359	1,484
Advertising and marketing	-	256	256	147
Sundry expenses	-	-	-	163
Financial costs				
HMRC Late Payment Interest	-	73	73	934
Depreciation & Amortisation in total for	2,746	4,609	7,355	8,598
Support costs before reallocation	3,873	25,298	29,171	33,074
Total support costs - Current Year	3,873	25,298	29,171	33,074

The basis of allocation of costs between activities is described under accounting policies

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The Hut

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

<i>Prior Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Prior Year Total Funds
	2025	2025	2024
	£	£	£
<i>Employee costs not included in direct costs</i>			
Training and welfare - staff	-	370	370
Payroll fees and charges	-	687	687
Entertaining	-	120	120
<i>Premises Expenses</i>			
Light heat and power	521	5,435	5,956
Cleaning and waste management	222	1,402	1,624
Premises repairs, renewals and maintenance	1,985	7,292	9,277
<i>Administrative overheads</i>			
Telephone, fax and internet	-	1,734	1,734
Stationery and printing	112	1,152	1,264
Information and publications	315	241	556
Subscriptions to periodicals	-	160	160
Hire of equipment	-	1,484	1,484
Advertising and marketing	-	147	147
Sundry expenses	-	163	163
<i>Financial costs</i>			
HMRC Late Payment Interest	-	934	934
Depreciation & Amortisation in total for	4,794	3,804	8,598
<i>Support costs before reallocation</i>	7,949	25,125	33,074
Total support costs - Prior Year	7,949	25,125	33,074

The basis of allocation of costs between activities is described under accounting policies

26 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	1,750	-	1,750	1,667
Total Governance costs	1,750	-	1,750	1,667

All the expenditure in the prior year was unrestricted.

The Hut

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

27 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Total direct spending	B2a	720	111,451	112,171	116,145
Total support costs	B2d	3,873	25,298	29,171	33,074
Total Governance costs	B2e	1,750	-	1,750	1,667
Total charitable expenditure	B2	6,343	136,749	143,092	150,886

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2024	2024	2024	
		£	£	£	
Total direct spending	B2a	2,789	113,356	116,145	
Total support costs	B2d	7,949	25,125	33,074	
Total Governance costs	B2e	1,667	-	1,667	
Total charitable expenditure	B2	12,405	138,481	150,886	

28 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Costs of non primary purpose trading		-	1,922	1,922	3,210
Movement in stock for non primary purpose trading		(160)	-	(160)	(10)
Total fundraising costs	B1	(160)	1,922	1,762	3,200

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2024	2024	2024	
		£	£	£	
Costs of non primary purpose trading		-	3,210	3,210	
Movement in stock for non primary purpose trading		(10)	-	(10)	
Total fundraising costs	B1	(10)	3,210	3,200	