

Under One Roof Scotland

Scotland · Charity number SC050495

Details

Known as	Under One Roof
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2020-09-23
Register	View on the OSCR register

Contact

Address	Under One Roof c/o Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
Website	www.underoneroof.scot

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of citizenship or community development', 'the advancement of human rights, conflict resolution or reconciliation'

What the charity does: Under One Roof is Scotland's only charity dedicated to providing free and impartial information to the more than half a million tenement flat owners, and housing professionals, on issues related to tenement maintenance, common repair management, and retrofit. Tenement buildings in Scotland require care and attention to ensure that they stay standing strong into the future. We seek to promote the sustainability and preservation of these buildings, support and guide owners on how they can look after them, and work with local and national government, and housing professionals, to make the process easier and more affordable.

Beneficiaries: 'Other defined groups'

Objectives: The advancement of citizenship and community development 4.1. Under One Roof Scotland will promote the management, maintenance, improvement, sustainability and preservation of tenements and tenement communities in Scotland by means of educating tenement owners, their advisers and associated professionals. by promoting good practice and by advocating the development of better policy, practice and legislation. The advancement of education 4.2. To provide a freely accessible, impartial, accurate and comprehensive body of knowledge on - the legislation and good practice concerning tenement ownership and management and - the methods by which such buildings are constructed, maintained and improved. 4.3.

To educate tenement owners, their advisers and other associated professions and service providers in: - The legal rights and responsibilities of owners of a tenement property - The appropriate repair and improvement of their buildings so as to ensure both public safety and the maximum life and sustainability of their building - Appropriate ways of working with other owners of the building and other organisations so as to ensure proper management and maintenance and the development of a culture of maintenance. - Their civic responsibilities as tenement owners 4.4. To research the needs and opinions of tenement owners and their advisers. The advancement of human rights, conflict resolution or reconciliation 4.5 To promote and support co-operative working between owners within a tenement or tenement neighbourhood and the development of good practice in order to ensure that the tenement and its neighbourhood is sustainably managed, maintained and improved and that there are harmonious relations between the various owners and the organisations that work with them.

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** Operations cover all or most of Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£197,072	£167,275	-	4
2024-03-31	£165,658	£161,355	-	3
2023-03-31	£150,392	£137,778	-	3
2022-03-31	£49,527	£116,075	-	2
2021-03-31	£204,152	£56,397	-	1

Accounts

REGISTERED CHARITY NUMBER: SC050495

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
Under One Roof Scotland**



Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Under One Roof Scotland

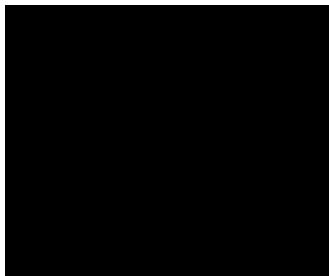
**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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Under One Roof Scotland

**Reference and Administrative Details
for the Year Ended 31 March 2025**

TRUSTEES



PRINCIPAL ADDRESS

c/o Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

REGISTERED CHARITY NUMBER

SC050495

INDEPENDENT EXAMINER



Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

BANKERS

Co-operative Bank
PO Box 250, Delf House
Skelmersdale
WN8 6WT

Under One Roof Scotland

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).

The organisation, which has existed for a number of years under the umbrella of larger organisations (Royal Incorporation of Architects in Scotland and Changeworks), was formed into a stand-alone charity on the 23rd September 2020.

Membership is open to:

- any individual aged 16 or over who is the owner of a tenement flat (tenement as defined under Tenements (Scotland) Act 2004 and successor legislation);
- any corporate body which provides advice or services to or represents tenement owners;
- any individual who has been nominated for membership by an unincorporated body which represents owners. No more than one individual nominated by each unincorporated body may be a member of the organisation at any given time.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives and aims are as follows:

The advancement of citizenship and community development

1. Under One Roof Scotland will promote the management, maintenance, improvement, sustainability and preservation of tenements and tenement communities in Scotland by means of educating tenement owners, their advisers and associated professionals; by promoting good practice and by advocating the development of better policy, practice and legislation.

The advancement of education

2. To provide a freely accessible, impartial, accurate and comprehensive body of knowledge on:

- The legislation and good practice concerning tenement ownership and management and
- The methods by which such buildings are constructed, maintained and improved.

3. To educate tenement owners, their advisers and other associated professions and service providers in:

- The legal rights and responsibilities of owners of a tenement property.
- The appropriate repair and improvement of their buildings so as to ensure both public safety and the maximum life and sustainability of their building.
- Appropriate ways of working with other owners of the building and other organisations so as to ensure proper management and maintenance and the development of a culture of maintenance.
- Their civic responsibilities as tenement owners.

4. To research the needs and opinions of tenement owners and their advisers.

The advancement of human rights, conflict resolution or reconciliation

5. To promote and support co-operative working between owners within a tenement or tenement neighbourhood and the development of good practice in order to ensure that the tenement and its neighbourhood is sustainably managed, maintained and improved and that there are harmonious relations between the various owners and the organisations that work with them.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Operations

Operational work over the year focused on expanding the outreach of the charity with the public via events and marketing, revamping the website, and work to promote legislative changes in the Scottish Parliament.

Outreach and Impact

Enquiry/Information Service

- Under One Roof answered 1,465 enquiries in FY24-25, a 30% increase from the previous 12 months.

Under One Roof Scotland

Report of the Trustees for the Year Ended 31 March 2025

ACHIEVEMENT AND PERFORMANCE

Outreach and Impact (continued)

Events

- Over the course of 12 months, the charity engaged with 1,454 people at 47 online and in-person events, in locations including Lochgilphead, Inverurie, Dunbar, Falkirk, Ayr, Musselburgh, Paisley, Dundee, Glasgow, and Edinburgh.
- Under One Roof representatives also made presentations and led discussions at a number of in-person and online events with other organisations throughout Scotland, including:
 - o Scottish Letting Day - Edinburgh
 - o City Heritage Trusts - Glasgow and Aberdeen
 - o Scottish Factoring Network Conference - Glasgow

Communications

Since April 2024, Under One Roof has seen a significant increase in organisational reach on a variety of platforms, increasing followers in some cases almost eight-fold. This is largely down to focusing our marketing budget and staff resources on producing new content:

- o There has been a 139% increase of followers on Facebook, and an 80% increase of followers on Instagram.
- o The website's total views were 234,000, with 78,000 new website users recorded over the same period. New website users in the report period increased by 19%.
- o Monthly newsletter subscriptions increased by 17%.

Under One roof completed a project of reviewing the content of its updated website, with architects, solicitors and other professionals reviewing the content to refresh and update existing content. The charity also produced new content to targeted sections of the platform such as the retrofit section.

Training and Resources

Under One Roof continued its partnership with Hunter Centre for Entrepreneurship at Strathclyde University, publishing a toolkit for factors around the subject of retrofit. The research project began work on a retrofit toolkit for flat owners, as well a new toolkit on best practice for owners' associations and a policy briefing on mandatory owners' associations.

Downloadable and shareable resources added to the website in the past year included:

- o Guide to setting up an owners' association
- o Guide to organising common repairs
- o DIY building survey checklist
- o Guide for retrofitting historic sash and case windows

The charity joined energy-efficiency co-op Loco Homes to produce a Whole Tenement Retrofit Feasibility Study. The project developed a holistic view of retrofit needs and options for a whole privately-owned tenement building in Dennistoun, Glasgow.

The charity secured nine paid-training sessions for commercial professionals and six free sessions for council housing staff over the course of the year.

Supporting policy development

- The Chief Executive continued to act as the secretariat/organiser of the Scottish Parliament Working Group on Tenement Management, as well as inputting into the Scottish Parliament's Cross-Party Housing Group, and the working group on revision of the Home Report.
- The charity submitted two consultation responses to the Scottish Law Commission's consultation on mandatory owners' associations. One was from the charity, and the other on behalf of owners of tenement flats.
- Under One Roof also submitted a response to the Government's Heat in Buildings Bill consultation.
- Participated in policy formation work of the Existing Homes Alliance.

FINANCIAL REVIEW

Financial position

The charity generated a surplus of £29,797 for the year ended 31 March 2025 (2024: surplus of £4,303).

At 31 March 2025, the charity's funds totalled £127,921 (2024: £98,124) with £126,752 of these being unrestricted free reserves (2024: £97,399), and £1,169 representing the net book value of tangible fixed assets (2024: £725). The charity holds no restricted funds at 31 March 2025 (2024: £nil).

Under One Roof Scotland

Report of the Trustees for the Year Ended 31 March 2025

FINANCIAL REVIEW

Reserves policy

It is the policy of the trustees to hold unrestricted reserves at a level equal to 6 months of expenditure. The trustees consider that reserves at this level will allow the charity to continue operations in the event of a loss of funding while other sources of income can be considered.

For the year ended 31 March 2025, 6 months expenditure equalled £83,638. At 31 March 2025, unrestricted free reserves stood at £126,752, therefore the trustees are satisfied this policy is being met. Funds in excess of the reserves policy will be reinvested in the development of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Under One Roof Scotland is a charity governed by the terms of its Constitution.

Recruitment and appointment of new trustees

Trustees are elected by the members. The maximum number of charity trustees is 12. At each annual general meeting one third of trustees retire from office but are eligible for re-election.

Organisational structure

The trustees have appointed a Chief Executive to undertake the day-to-day running of the charity and to oversee delivery of services.

Key management remuneration

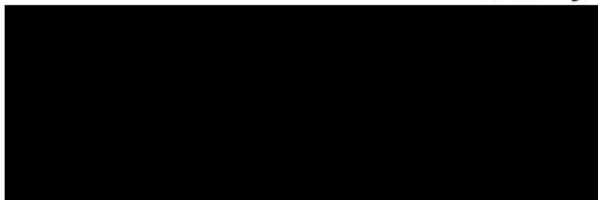
In the opinion of the trustees there is one member of key management; the Chief Executive. The total employer cost relating to this post in 2024-25 was £62,082 (2024: £59,613).

Risk management

The trustees are aware of the major risks affecting the charity and consider that, as far as possible, appropriate procedures are in place to mitigate those risks.

Risks are reviewed regularly at trustee meetings. Other reference and administrative information, including the names of trustees who served during the accounting period, is set out on page 1.

Approved by order of the board of trustees on **19/11/25** and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Under One Roof Scotland**

I report on the accounts for the year ended 31 March 2025 set out on pages six to fifteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

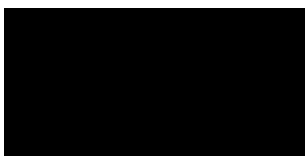
Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date:

Under One Roof Scotland

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	119,748	65,801	185,549	154,766
Other trading activities	4	6,523	-	6,523	5,892
Other income	5	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
Total		<u>131,271</u>	<u>65,801</u>	<u>197,072</u>	<u>165,658</u>
EXPENDITURE ON					
Charitable activities	6				
Provision of property advice for tenement flat owners in Scotland		<u>101,474</u>	<u>65,801</u>	<u>167,275</u>	<u>161,355</u>
NET INCOME		<u>29,797</u>	<u>-</u>	<u>29,797</u>	<u>4,303</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>98,124</u>	<u>-</u>	<u>98,124</u>	<u>93,821</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>127,921</u></u>	<u><u>-</u></u>	<u><u>127,921</u></u>	<u><u>98,124</u></u>

CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years.

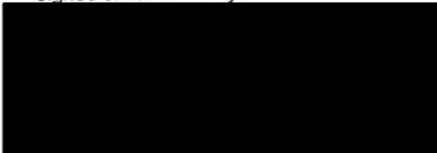
Comparative figures for the previous year by fund type are shown in note 11.

Under One Roof Scotland

Balance Sheet
31 March 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	12	1,169	725
CURRENT ASSETS			
Debtors	13	94,684	52,076
Cash at bank		<u>131,050</u>	<u>121,941</u>
		225,734	174,017
CREDITORS			
Amounts falling due within one year	14	(98,982)	(76,618)
NET CURRENT ASSETS		<u>126,752</u>	<u>97,399</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>127,921</u>	<u>98,124</u>
NET ASSETS		<u>127,921</u>	<u>98,124</u>
FUNDS	16		
Unrestricted funds:			
General fund		126,752	97,399
Designated- Fixed Asset Fund		<u>1,169</u>	<u>725</u>
		<u>127,921</u>	<u>98,124</u>
TOTAL FUNDS		<u>127,921</u>	<u>98,124</u>

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



The notes on pages 8 to 15 form part of these financial statements

Under One Roof Scotland

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

1. GENERAL INFORMATION

Under One Roof Scotland ("the charity") is a Scottish charitable incorporated organisation and governed by its constitution dated 23 September 2020. It was registered as a charity in Scotland (registered number SC050495) on 23 September 2020. It's registered address is c/o Brett Nicholls Associates, Herbert House, 24 Herbert Street, Glasgow, G20 6NB.

2. 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, with the exception of investments which are included at market value.

The financial statements are prepared on an accruals basis, and on a going concern basis, accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

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.

Computer equipment - 25% on cost

All assets costing more than £500 are capitalised and valued at historic cost.

Taxation

Under One Roof Scotland is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Under One Roof Scotland

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

2. ACCOUNTING POLICIES - continued

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.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

3. DONATIONS AND LEGACIES

	2025 £	2024 £
Donations	450	-
Local Authority Funding	119,298	98,766
Grants	<u>65,801</u>	<u>56,000</u>
	<u>185,549</u>	<u>154,766</u>

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

	2025 £	2024 £
SafeDeposits Scotland Charitable Trust	-	2,500
Scottish Government	<u>65,801</u>	<u>53,500</u>
	<u>65,801</u>	<u>56,000</u>

Under One Roof Scotland

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

4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Training	6,300	1,215
Book sales	223	1,282
Consulting Fees	-	3,395
	<u>6,523</u>	<u>5,892</u>

5. OTHER INCOME

	2025	2024
	£	£
Employment Allowance	<u>5,000</u>	<u>5,000</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Provision of property advice for tenement flat owners in Scotland	<u>160,818</u>	<u>6,457</u>	<u>167,275</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	116,887	116,086
Office Rental	554	580
Tenement Consultants	7,320	-
Telephone	137	533
Postage and stationery	62	205
General Contingency	351	430
Recruitment	780	770
Software Subscriptions	3,895	3,596
Website, Domain and Email	1,512	1,250
Payroll Costs	810	691
Advertising	6,064	10,799
Project Manager	-	6,000
Webinars	-	3,500
CPD Conferences	400	350
Staff Training	5,000	5,000
IT Equipment	871	265
IT Support	2,431	1,835
Membership Fees	629	582
Travel	929	1,537
Insurance	1,130	1,076
Sessional staff	10,300	-
Depreciation	756	456
	<u>160,818</u>	<u>155,541</u>

Under One Roof Scotland

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

8. SUPPORT COSTS

	2025	2024
	£	£
Accounting - IE Fee	1,350	1,050
Accounting Fees	5,040	4,710
Bank Fees	<u>67</u>	<u>54</u>
	<u>6,457</u>	<u>5,814</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	95,661	96,003
Social security costs	9,909	9,483
Other pension costs	<u>11,317</u>	<u>10,600</u>
	<u>116,887</u>	<u>116,086</u>

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

	2025	2024
Staff members	<u>4</u>	<u>3</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	<u>1</u>	<u>-</u>

Under One Roof Scotland

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	98,766	56,000	154,766
Other trading activities	5,892	-	5,892
Other income	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total	<u>109,658</u>	<u>56,000</u>	<u>165,658</u>
 EXPENDITURE ON			
Charitable activities			
Provision of property advice for tenement flat owners in Scotland	<u>104,756</u>	<u>56,599</u>	<u>161,355</u>
 NET INCOME/(EXPENDITURE)	4,902	(599)	4,303
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>93,222</u>	<u>599</u>	<u>93,821</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>98,124</u></u>	<u><u>-</u></u>	<u><u>98,124</u></u>

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2024	1,824
Additions	<u>1,200</u>
At 31 March 2025	<u>3,024</u>
 DEPRECIATION	
At 1 April 2024	1,099
Charge for year	<u>756</u>
At 31 March 2025	<u>1,855</u>
 NET BOOK VALUE	
At 31 March 2025	<u><u>1,169</u></u>
At 31 March 2024	<u><u>725</u></u>

Under One Roof Scotland

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	82,600	44,274
Payroll Account	5,890	1,588
Other Debtors	675	-
Accrued Income	5,519	4,636
Prepayments	-	1,578
	<u>94,684</u>	<u>52,076</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	2,492	8,086
Accrued expenses	2,242	1,453
Deferred income	94,248	67,079
	<u>98,982</u>	<u>76,618</u>

Deferred income comprises of income received for projects which Under One Roof Scotland was not entitled to until the following year.

	2025	2024
	£	£
At 1 April	67,079	74,850
Deferred in year	94,248	67,079
Released in year	<u>(67,079)</u>	<u>(74,850)</u>
At 31 March	<u>94,248</u>	<u>67,079</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	1,169	-	1,169	725
Current assets	225,734	-	225,734	174,017
Current liabilities	<u>(98,982)</u>	<u>-</u>	<u>(98,982)</u>	<u>(76,618)</u>
	<u>127,921</u>	<u>-</u>	<u>127,921</u>	<u>98,124</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	725	-	725	1,181
Current assets	174,017	-	174,017	173,156
Current liabilities	<u>(76,618)</u>	<u>-</u>	<u>(76,618)</u>	<u>(80,516)</u>
	<u>98,124</u>	<u>-</u>	<u>98,124</u>	<u>93,821</u>

Under One Roof Scotland

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

16. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	97,399	30,553	(1,200)	126,752
Designated- Fixed Asset Fund	<u>725</u>	<u>(756)</u>	<u>1,200</u>	<u>1,169</u>
	<u>98,124</u>	<u>29,797</u>	<u>-</u>	<u>127,921</u>
TOTAL FUNDS	<u><u>98,124</u></u>	<u><u>29,797</u></u>	<u><u>-</u></u>	<u><u>127,921</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	131,271	(100,718)	30,553
Designated- Fixed Asset Fund	<u>-</u>	<u>(756)</u>	<u>(756)</u>
	131,271	(101,474)	29,797
Restricted funds			
Scottish Government	65,801	(65,801)	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u><u>197,072</u></u>	<u><u>(167,275)</u></u>	<u><u>29,797</u></u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	92,041	5,358	97,399
Designated- Fixed Asset Fund	<u>1,181</u>	<u>(456)</u>	<u>725</u>
	93,222	4,902	98,124
Restricted funds			
SafeDeposit Scotland Charitable Trust	599	(599)	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u><u>93,821</u></u>	<u><u>4,303</u></u>	<u><u>98,124</u></u>

Under One Roof Scotland

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

16. 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	109,658	(104,300)	5,358
Designated- Fixed Asset Fund	-	(456)	(456)
	109,658	(104,756)	4,902
Restricted funds			
SafeDeposit Scotland Charitable Trust	2,500	(3,099)	(599)
Scottish Government	53,500	(53,500)	-
	56,000	(56,599)	(599)
TOTAL FUNDS	165,658	(161,355)	4,303

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

18. PURPOSES OF UNRESTRICTED FUNDS

General Fund - this represents the unrestricted, free reserves of the charity.

Designated Fixed Asset Fund - This represents the Net Book Value of the charity's tangible fixed assets.

19. PURPOSES OF RESTRICTED FUNDS

SafeDeposits Scotland Charitable Trust - funding to conduct educational webinars for private landlords and letting agents to support their management of tenements in Scotland.

Scottish Government - The project is to support costs related to staffing expenditure, promotion of existing and new projects focused on events and information provision to owner-occupiers and landlords, and income generation activities.