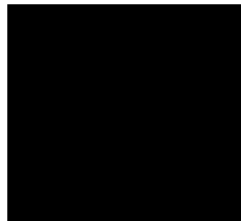


REGISTERED COMPANY NUMBER: CS005001 (Scotland)  
REGISTERED CHARITY NUMBER: 050704

---

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2024  
for  
GLASGOW STREET AID

BK Plus Ltd



## GLASGOW STREET AID

### Contents of the Financial Statements FOR THE YEAR ENDED 31 DECEMBER 2024

---

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 16
Detailed Statement of Financial Activities	17

## GLASGOW STREET AID

### Report of the Trustees FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. 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).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The organization's purposes are to provide:-

- the advancement of health;
- the saving of lives;
- the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage; by assisting vulnerable people in need, in Glasgow City Centre, through the provision of first aid and welfare assistance.

##### Significant activities

GSA volunteers provide medical and welfare support in Glasgow city centre on a Friday and Saturday (19:30-04:00).

The volunteers work alongside SAS, Police Scotland, British Transport Police, Glasgow City Council and other third-party services to identify individuals who require medical or welfare assistance during the stated hours. We support organisations like Homeless Project Scotland and The Street Pastors.

The level of support given can be in the form of advice, first aid, referral to another healthcare or welfare service, safeguarding or emergency treatment. Transport to hospital can be provided or assessment in the newly opened medical and welfare centre, which has now been opened for a full year.

Summary of the main achievements of the charity during the financial period

- Expansion of the team to 66 volunteers.
- Upcoming election of new trustees.
- 6,046 patients have received medical or welfare support since the first shift on 12/10/2020.
- New fundraising partnership with University of Glasgow Nursing Society.
- New Corporate partnership with The Address Hotel.
- Successful fundraising events - fundraising days in Glasgow City Centre, Braehead and Kilmarnock.
- Continued use of Lottery, GoCardless, Tap to Donate and Easy Fundraising.
- Successful grants from NLCF, Bank of Scotland, GCVS, Albert Hunt, SIA, Robertson Trust, Virgin and Merchants House.
- University placement provider - Queen Margaret University paramedic program - 5 students
- Events covered - TRNSMT Festival and Balloch Sports Day 2024.
- New recruitment system launched - Qintil.
- Successful Doors Open Day and Photograph Exhibit.
- One Year pilot of our first paid member of staff started in December 2024.
- New Patient Portal System launching 2025.
- ProCloud Launching (2025).

## **GLASGOW STREET AID**

### **Report of the Trustees FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **FINANCIAL REVIEW**

##### **Financial position**

During the period, total incoming resources amounted to £115,850. The total outgoing resources amounted to £66,391. This resulted in a surplus for the year of £49,459.

---

##### **Reserves policy**

Unrestricted funds: these consist of funds which are available to the charity to use in furtherance of achieving its objectives.

The unrestricted fund balance of £41,842 represents the free reserves of the charity arising from operating results.

The trustees would like to apply "best practice" and have free reserves at a level which would cover at least three months operating activity.

Restricted funds are those to which income has been received with the condition that it be reserved for a particular purpose. During the period, a total of £80,550 has been classed as restricted income.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The structure of the organisation consists of:-

- the Members - who have the right to attend members' meetings (including any annual general meeting) and have important powers under the constitution; in particular, the members appoint people to serve on the board.

- the Board - who hold regular meetings, and generally control the organisational activities (non day-to-day activities) of the organisation; for example, the board is responsible for monitoring and improving the financial position of the organisation.

- the Employees - who hold a paid position, and control the organisational day-to-day activities of the organisation; for example, operational staffing, operational equipment management, Human Resources related activities, this list is not exhaustive.

The people serving on the board are referred to in this constitution as charity trustees. The members are referred to in this constitution as volunteers.

## GLASGOW STREET AID

### Report of the Trustees FOR THE YEAR ENDED 31 DECEMBER 2024

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Recruitment and appointment of new trustees

At each AGM, the members may elect any member (unless they are debarred from membership under clause 57) to be a charity trustee.

The board may at any time appoint any member (unless they are debarred from membership under clause 57) to be a charity trustee.

At each AGM, all of the charity trustees elected/appointed under clauses 59 and 60 (and, in the case of the first AGM, those deemed to have been appointed under clause 58) shall retire from office - but shall then be eligible for re-election under clause 59.

A charity trustee retiring at an AGM will be deemed to have been re-elected unless:-

- they advise the board prior to the conclusion of the AGM that they do not wish to be re-appointed as a charity trustee; or
- an election process was held at the AGM, and they were not among those elected/re-elected through that process; or
- a resolution for the re-election of that charity trustee was put to the AGM and was not carried.

#### REFERENCE AND ADMINISTRATIVE DETAILS

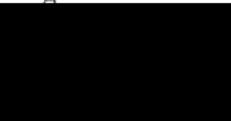
##### Registered Company number

CS005001 (Scotland)

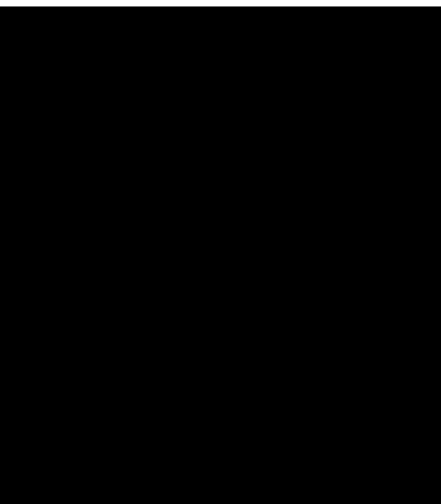
##### Registered Charity number

050704

##### Registered office



##### Trustees



##### Company Secretary



**GLASGOW STREET AID**

**Report of the Trustees  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

BK Plus Ltd

---



Approved by order of the board of trustees on 30 September 2025 and signed on its behalf by:

 Trustee

**Independent Examiner's Report to the Trustees of  
Glasgow Street Aid**

I report on the accounts for the year ended 31 December 2024 set out on pages six to sixteen.

**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.

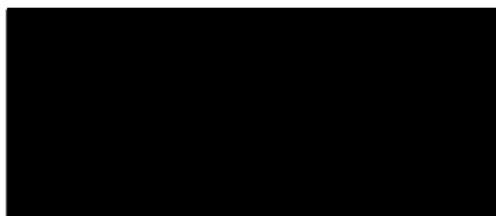
**Basis of the independent examiner's report**

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.



The Association of Chartered Certified Accountants

BK Plus Ltd  
6th Floor  
Gordon Chambers  
90 Mitchell Street  
Glasgow  
Lanarkshire  
G1 3NQ

Date: .....30/9/25.....

# GLASGOW STREET AID

## Statement of Financial Activities FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		21,650	1	21,651	8,177
<b>Charitable activities</b>					
Charitable income		12,787	80,549	93,336	51,549
Other trading activities	2	863	-	863	811
<b>Total</b>		<b>35,300</b>	<b>80,550</b>	<b>115,850</b>	<b>60,537</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable expenses		19,926	46,465	66,391	40,216
<b>NET INCOME</b>		<b>15,374</b>	<b>34,085</b>	<b>49,459</b>	<b>20,321</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		26,466	21,504	47,970	27,649
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>41,840</b>	<b>55,589</b>	<b>97,429</b>	<b>47,970</b>

# GLASGOW STREET AID

## Balance Sheet 31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	4,301	16,625	20,926	9,928
<b>CURRENT ASSETS</b>					
Debtors	7	2,024	1,041	3,065	19,709
Cash at bank		35,517	43,505	79,022	40,702
		<u>37,541</u>	<u>44,546</u>	<u>82,087</u>	<u>60,411</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	-	(5,584)	(5,584)	(22,369)
<b>NET CURRENT ASSETS</b>		<u>37,541</u>	<u>38,962</u>	<u>76,503</u>	<u>38,042</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>41,842</u>	<u>55,587</u>	<u>97,429</u>	<u>47,970</u>
<b>NET ASSETS</b>		<u>41,842</u>	<u>55,587</u>	<u>97,429</u>	<u>47,970</u>
<b>FUNDS</b>	9				
Unrestricted funds				41,842	26,466
Restricted funds				55,587	21,504
<b>TOTAL FUNDS</b>				<u>97,429</u>	<u>47,970</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

## GLASGOW STREET AID

### Balance Sheet - continued 31 DECEMBER 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2025 and were signed on its behalf by:

 Trustee

 Trustee

**Notes to the Financial Statements  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Plant and machinery        - 10% - 25% on a straight line basis

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

## GLASGOW STREET AID

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 DECEMBER 2024

#### 2. OTHER TRADING ACTIVITIES

	2024 £	2023 £
Fundraising events	<u>863</u>	<u>811</u>

#### 3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation - owned assets	<u>6,502</u>	<u>2,127</u>

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

#### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	8,177	-	8,177
<b>Charitable activities</b>			
Charitable income	10,125	41,424	51,549
Other trading activities	<u>811</u>	<u>-</u>	<u>811</u>
<b>Total</b>	<u>19,113</u>	<u>41,424</u>	<u>60,537</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable expenses	<u>15,787</u>	<u>24,429</u>	<u>40,216</u>
<b>NET INCOME</b>	3,326	16,995	20,321
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	23,140	4,509	27,649

# GLASGOW STREET AID

## Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 DECEMBER 2024

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	26,466	21,504	47,970
	<u>          </u>	<u>          </u>	<u>          </u>

### 6. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1 January 2024	16,309
Additions	17,500
	<u>          </u>
At 31 December 2024	33,809
	<u>          </u>
<b>DEPRECIATION</b>	
At 1 January 2024	6,381
Charge for year	6,502
	<u>          </u>
At 31 December 2024	12,883
	<u>          </u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	20,926
	<u>          </u>
At 31 December 2023	9,928
	<u>          </u>

### 7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Prepayments	3,065	19,709
	<u>          </u>	<u>          </u>

# GLASGOW STREET AID

## Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 DECEMBER 2024

### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals and deferred income	<u>5,584</u>	<u>22,369</u>

### 9. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	26,466	15,376	41,842
<b>Restricted funds</b>			
The Robertson Trust	12,950	3,216	16,166
Foundation Scotland	56	-	56
BOS Foundation	998	3,002	4,000
Trade House	-	362	362
Spar UK	-	4,507	4,507
Clothworkers	7,500	2,500	10,000
Virgin	-	5,000	5,000
AVCT	-	1,500	1,500
GCVS	-	3,793	3,793
Virgin Local Legends fund	-	179	179
National Lottery Community Fund	-	10,024	10,024
	<u>21,504</u>	<u>34,083</u>	<u>55,587</u>
<b>TOTAL FUNDS</b>	<u>47,970</u>	<u>49,459</u>	<u>97,429</u>

# GLASGOW STREET AID

## Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 DECEMBER 2024

### 9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	35,300	(19,924)	15,376
<b>Restricted funds</b>			
The Robertson Trust	13,001	(9,785)	3,216
BOS Foundation	10,000	(6,998)	3,002
Trade House	362	-	362
Spar UK	4,507	-	4,507
Clothworkers	2,500	-	2,500
Virgin	5,000	-	5,000
AVCT	1,500	-	1,500
GCVS	9,999	(6,206)	3,793
Security Industry Authority	5,680	(5,680)	-
Spire View	100	(100)	-
Virgin Local Legends fund	5,000	(4,821)	179
National Lottery Community Fund	20,001	(9,977)	10,024
Anderson Strath	2,500	(2,500)	-
Community Action Fund	400	(400)	-
	80,550	(46,467)	34,083
<b>TOTAL FUNDS</b>	<b>115,850</b>	<b>(66,391)</b>	<b>49,459</b>

### Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	23,140	3,326	26,466
<b>Restricted funds</b>			
The Robertson Trust	4,453	8,497	12,950
Foundation Scotland	56	-	56
BOS Foundation	-	998	998
Clothworkers	-	7,500	7,500
	4,509	16,995	21,504
<b>TOTAL FUNDS</b>	<b>27,649</b>	<b>20,321</b>	<b>47,970</b>

# GLASGOW STREET AID

## Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 DECEMBER 2024

### 9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	19,113	(15,787)	3,326
<b>Restricted funds</b>			
The Robertson Trust	15,366	(6,869)	8,497
BOS Foundation	10,677	(9,679)	998
Local Giving	500	(500)	-
Making A Difference Locally	250	(250)	-
Trade House	4,638	(4,638)	-
Cargill Fund	2,000	(2,000)	-
Spar UK	493	(493)	-
Clothworkers	7,500	-	7,500
	<u>41,424</u>	<u>(24,429)</u>	<u>16,995</u>
<b>TOTAL FUNDS</b>	<u>60,537</u>	<u>(40,216)</u>	<u>20,321</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	23,140	18,702	41,842
<b>Restricted funds</b>			
The Robertson Trust	4,453	11,713	16,166
Foundation Scotland	56	-	56
BOS Foundation	-	4,000	4,000
Trade House	-	362	362
Spar UK	-	4,507	4,507
Clothworkers	-	10,000	10,000
Virgin	-	5,000	5,000
AVCT	-	1,500	1,500
GCVS	-	3,793	3,793
Virgin Local Legends fund	-	179	179
National Lottery Community Fund	-	10,024	10,024
	<u>4,509</u>	<u>51,078</u>	<u>55,587</u>
<b>TOTAL FUNDS</b>	<u>27,649</u>	<u>69,780</u>	<u>97,429</u>

## GLASGOW STREET AID

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 DECEMBER 2024

#### 9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	54,413	(35,711)	18,702
<b>Restricted funds</b>			
The Robertson Trust	28,367	(16,654)	11,713
BOS Foundation	20,677	(16,677)	4,000
Local Giving	500	(500)	-
Making A Difference Locally	250	(250)	-
Trade House	5,000	(4,638)	362
Cargill Fund	2,000	(2,000)	-
Spar UK	5,000	(493)	4,507
Clothworkers	10,000	-	10,000
Virgin	5,000	-	5,000
AVCT	1,500	-	1,500
GCVS	9,999	(6,206)	3,793
Security Industry Authority	5,680	(5,680)	-
Spire View	100	(100)	-
Virgin Local Legends fund	5,000	(4,821)	179
National Lottery Community Fund	20,001	(9,977)	10,024
Anderson Strath	2,500	(2,500)	-
Community Action Fund	400	(400)	-
	<u>121,974</u>	<u>(70,896)</u>	<u>51,078</u>
<b>TOTAL FUNDS</b>	<u><u>176,387</u></u>	<u><u>(106,607)</u></u>	<u><u>69,780</u></u>

#### General Funds

These represent the general operating funds of the charity and are to be used at the discretion of the charity in delivering the charitable objectives of the charity.

#### Restricted Funds

The charity was awarded funds from the Robertson Trust and Clothworks to support the cost of a new ambulance and running costs of ambulances. The remaining restricted grants were spent on medical kit, consumables and monitoring equipment.

**GLASGOW STREET AID**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

---

## GLASGOW STREET AID

### Detailed Statement of Financial Activities FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	21,651	8,177
<b>Other trading activities</b>		
Fundraising events	863	811
<b>Charitable activities</b>		
Grants	93,336	51,549
<b>Total incoming resources</b>	<b>115,850</b>	<b>60,537</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	6,198	1,441
Telephone	3,441	2,743
Sundry expenses	581	60
Motor & travel expenses	2,912	2,237
Medical kit	16,845	8,286
Computer costs	1,050	1,215
Repairs	312	2,099
Rent	12,000	12,000
Light & heat	6,364	8,008
Equipment - Radios	1,471	-
Wages	2,092	-
Donations	13	-
Training	6,610	-
Plant and machinery	6,502	2,127
	<b>66,391</b>	<b>40,216</b>
<b>Total resources expended</b>	<b>66,391</b>	<b>40,216</b>
<b>Net income</b>	<b>49,459</b>	<b>20,321</b>