

IICAS

APPENDIX 3

Report to the
trustees/members of

Registered charity
number
On the accounts of the
charity for the period

Set out on pages

Independent
examiner's report
on
the accounts
V2

Charity name
Spirit of Springburn
SC050744

Period start date Period end date

Day Month Year Day Month Year

01 04 2024 to 31 03 2025

1 to 6 (remember to include the page
numbers of additional sheets)

Respective
responsibilities of
trustees and examiner

Basis of independent
examiner's statement

Independent examiner's

statement

Signed:
Name:
Relevant professional
qualification(s) or body
(if any):

Address:

The charity's trustees are responsible for the
preparation
of the accounts in accordance
with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the
Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees

consider that the audit requirement of Regulation 10(1) (d) 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. My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the 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. In the course of 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 comply with Regulation 9 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.

Date: 17 December 2025
Sheila Fazal, CA
ICAS
Social Enterprise Accountancy Scotland CIC
Clyde Offices, 2nd Floor, 48 West George Street, Glasgow G2

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section
Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

APPENDIX 2 Enter charity name below Enter SC No. below Enter charity name below Enter SC No. below

Spirit of Springburn SCIO SC050744

Receipts and payments accounts
For the period
from
Period start date
to
Period end date
Day Month Year Day Month Year
1
April

2025

Section A Statement of receipts and payments

A1 Receipts Restated*

activities 420A1 Sub total 24,015

investment sales

Proceeds from sale of fixed assetsProceeds from sale of investmentsA2 Sub total

Total receipts

A3 Payments

A3 Sub total 31,850

-
2,150
540
-
-
-- 59,551 26,815 27,701
A4 Payments relating to asset and
investment movements

Purchases of fixed assets 177Purchase of investmentsA4 Sub total 177

451 628
-
451 -- 628 -
Total payments
Net receipts / (payments)

A5 Transfers to / (from) funds

Surplus / (deficit) for year

24,015

31,843

55,858

47,303

32,027

28,152

60,179

26,815

(8,012)

3,691

(4,321)

20,488

-

-

-

(8,012)

3,691

-

-

(4,321)

20,488

APPENDIX 2

Spirit of Springburn SCIO SC050744

Section B Statement of balances

Categories

B1 Cash funds

B2 InvestmentsB3 Other assets

B4 Liabilities

B5 Contingent liabilities

Signed by one or two trustees

on behalf of all the trustees

Details

Cash and bank balances at end of year

(Agree balances with receipts and payments
account(s))

Details

Details

Details

Details

Signature*

Unrestricted

funds

to nearest £

Expendable Permanent

Restricted funds endowment endowment

funds funds

to nearest £ to nearest £ to nearest £

Fund to which asset belongs

TotalFund to which asset belongs Cost (if available)

to nearest £

TotalFund to which liability relates

TotalFund to which liability relates

TotalPrint Name

15,180 11,309

8,012)(3,691

7,168 15,000 --

Surplus / (deficit) shown on receipts and
payments account
Cash and bank balances at start of year

-

Total current
period

to nearest £

-

26,489

4,321)(

-

-

22,168

Market valuation
to nearest £

-

Current value (if
available)
to nearest £

-

Amount due
to nearest £

-

Amount due
(estimate)
to nearest £

-

*Restated -

Total last period

to nearest £

6,001

20,488

26,489

-

Last year
to nearest £

-

Last year
to nearest £

-

Last year
to nearest £

-
Last year
to nearest £

-
Date of
approval

Spirit of Springburn OSCR Receipts and Payments accounts as at 31 March 2025 / Statement2 of balances
December 2007

APPENDIX 2

Spirit of Springburn SCIO SC050744

Section C Notes to the Accounts
C1 Nature and purpose of
funds (may be stated on
analysis of funds worksheets)

See Additional notes 2 and 3.

Individual / Number of grants £

Type of activity or project supported

institution made
C2 Grants

Total

C3a Trustee remuneration If no remuneration was paid during the period to any charity trustee or person
connected to a
trustee cross this box (otherwise complete section 3b) X
£

Authority under which paid

C3b Trustee remuneration details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box
(otherwise complete section 4b) X

C4b Trustee expenses details

Number of
trustees
£

Nature of relationship Nature of transaction
Transaction
amount (£)
Balance
outstanding at

period end (£)

C5 Transactions with trustees
and connected persons

C6 Other information

*Comparative figures have been restated from last year submitted accounts so as to reflect correct bank and cash position at 31 March 2024

Spirit of Springburn OSCR Receipts and Payments accounts as at 31 March 2025 / Notes December 2007

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APPENDIX 2

Spirit of Springburn SCIO SC050744

Additional analysis (1)
Analysis of receipts and payments

1 Donations
Unrestricted
funds
to nearest £
Restricted funds
to nearest £
Expendable
endowment
funds
to nearest £
Permanent
endowment
funds
to nearest £
Total current
period
to nearest £
Total last period
to nearest £

Individuals and organisations 4,571 4,571 2,448

-
-
-

Total 4,571 --- 4,571 2,448

2

Grants
Unrestricted Total current
funds
Restricted funds
period
Total last period
to nearest £ to nearest £ to nearest £ to nearest £

Refer to details in Additional Notes (2) and (3) 19,000 31,843 50,843
44,555

-
-
-
Total 19,000 31,843 50,843 44,555
3

Gross receipts from other charitable activities

Unrestricted
funds
to nearest £
Restricted funds
to nearest £
Expendable
endowment
funds
to nearest £
Permanent
endowment
funds
to nearest £
Total current
period
to nearest £
Total last period
to nearest £

Sales from market stalls 420 420 300

-
-
-
-
-
-
-
Total 420 --- 420 300

4 Payments relating directly to charitable activities
Expendable Permanent

Unrestricted Total current

Restricted funds endowment endowment Total last period
funds period

funds funds
to nearest £ to nearest £ to nearest £ to nearest £ to nearest £ to nearest £

Sub-Contractors/consultants
Direct Expenses
Volunteer Expenses
Rent and property costs
Travelling
Office costs
Insurance
Advertising

Sundry expenses

Total

7,932
2,494
2,022
10,757
218
2,021
466
1,915
1,335
29,160

5,280 13,212 22,127
15,221 17,715
2,022
6,874 17,631
218
2,021
466
28 1,943
298 1,633
27,701 -- 56,861 22,127
Spirit of Springburn OSCR Receipts and Payments accounts as at 31 March 2025
December 2007

Additional notes (1)

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SC050744

Additional analysis (2)
5 Breakdown of unrestricted funds

Unrestricted Unrestricted Unrestricted Unrestricted Unrestricted Unrestricted Unrestricted
fund 1 -enter fund 2 -enter fund 3 -enter fund 4-enter fund 5 -enter fund 6 -enter fund 6-enter
name of fund name of fund name of fund name of fund name of fund name of fund name of fund
below below below below below below below

Core Arnold Clark Hugh Fraser Robertson Trust Henry Duncan Weir Charitable Pump House Total Total
Foundation Foundation Trust Trust Trust unrestricted unrestricted
funds funds last period

Receipts

DonationsGrantsReceipts from fundraising activitiesGross trading receiptsIncome from investments other
than land and
buildingsRents from land & buildingsGross receipts from other charitable activities

Sub total

10,000 1,000 1,000

3,000
3,000
-

Receipts from asset & investment sales

4,571
1,000 3,000
244205,015 1,000 3,000
10,000 1,000 1,000
4,571
19,000
24
-
-
-
420
24,015

2,448
19,245
300
21,993
Proceeds from sale of fixed assets -
Proceeds from sale of investments -
Sub total -----
Total receipts

Payments

5,015
-

Expenses for fundraising activitiesGross trading paymentsInvestment management costsPayments relating
directly to charitable activities
Grants and donations
Governance costs:
Audit / independent examinationAccounting support
Legal costs

11,704 600 3,000 9,156 700 1,000 3,0001,323 400 127 300540
-
-
-
29,160
-
-
-
2,150
540
-
-

Sub total

-

Payments relating to asset and investment movements

Purchases of fixed assets 177 177
Purchase of investments -
Sub total ---177 ---177 -
-

Total payments

13,027

1,000

3,000

10,000

1,000

1,000

3,000

32,027

-

-

Net receipts / (payments)

(8,012)

-

-

-

-

-

-

-

(8,012)

21,993

Transfers to / (from) funds

-

Surplus / (deficit) for year

(8,012)

-

-

-

-

-

-

(8,012)

21,993

-

Nature and purpose of funds

These were raised through donations from individuals and local organisations as well as Unrestricted Grant funding to cover the running costs and overheads of the centre.

Page 5

1,000

3,000

10,000

1,000

1,000

3,000

24,015

21,993

13,027

1,000

3,000

9,823

1,000

1,000

3,000

31,850

-

Spirit of Springburn OSCR Receipts and Payments accounts as at 31 March 2025Additional notes (2)
December 2007

APPENDIX 2

Additional analysis (3)
6 Breakdown of restricted funds
Spirit of SpRestricted fund
1 -enter name of
fund below
ringburn SCRestricted fund
2 -enter name of
fund below
IO
Restricted fund
3 -enter name of
fund below
Restricted fund
4 -enter name of
fund below
Restricted fund
5-enter name of
fund below
Restricted fund
6-enter name of
fund below
SC050744
Glasgow City
Council Are
Partnership
Allied Vehicles Springburn
Parish Church
Weir Charitable
Trust
Hubbub Fund Awards for All Total restricted
funds
Total restricted
funds last
period
Receipts

Donations -
Legacies -
Grants 5,343 2,500 4,000 15,000 5,000 31,843
25,310
Receipts from fundraising activities -
Gross trading receipts -
Income from investments other than land and buildings -
Rents from land & buildings -
Gross receipts from other charitable activities -
Sub total 5,343 2,500 4,000 15,000 5,000 -31,843 25,310

-

Receipts from asset & investment sales

Proceeds from sale of fixed assets -

Proceeds from sale of investments -

Sub total -----

Total receipts 5,343 2,500 4,000 15,000 5,000 -31,843 25,310

-

Payments

Expenses for fundraising activities -

Gross trading payments -

Investment management costs -

Payments relating directly to charitable activities 4,892 2,500 4,000 10,559 5,750 27,701

Grants and donations -

Governance costs: -

Audit / independent examination -

Preparation of annual accounts -

Legal costs -

Sub total 4,892 2,500 4,000 -10,559 5,750 27,701 -

-

Payments relating to asset and investment movements

Purchases of fixed assets

Purchase of investmentsSub total

Total payments

Net receipts / (payments)

Transfers to / (from) funds

Surplus / (deficit) for year

451451

5,343

-

-

-

2,500

-

-

-

4,000

-

-

-

-

15,000

15,000

-

10,559

(5,559)

(5,559)

-

5,750

(5,750)
(5,750)
451
451
-
28,152
-
3,691
-
3,691
-
-
25,310
25,310

-

Nature and purpose of funds

These were funds from grants, spent on individual projects in accordance with the purpose of the fund and the budget in the application.