

Growing21 Ltd

Scotland · Charity number SC051092

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2021-07-01
Register	View on the OSCR register

Contact

Address	435 Gartloch Road Ruchazie G33 3TJ
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Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty', 'the advancement of citizenship or community development', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: Our charity is dedicated to supporting the community of Ruchazie by addressing barriers to wellbeing and fostering connection. We provide essential services like a community Pantry for affordable food, a café offering meals and cooking classes, and allotments for growing fresh produce. We also create inclusive spaces for education, cultural exchange, and social activities, such as book groups and mum support groups. By engaging with volunteers, training programs, and partnerships with local organisations, we empower individuals and build a stronger, more resilient community. Our mission is to support people of all ages, from cradle to grave, promoting wellbeing, sustainability, and togetherness.

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

Objectives: 4 The company has been formed to benefit principally the community of Ruchazie and surrounding areas for which comprises the Glasgow Ward 21 ("the Community") with the following objects: (1) The advancement of community development (including the advancement of urban regeneration) principally within the Community. But only to the extent that the above purposes are consistent with furthering the achievement of sustainable development. The company's objects are restricted to those set out in article 4 (but subject to article 6). The company may (subject to article 57) add to, remove or alter the statement of the company's objects in article 4. on any occasion when it does so, it must give notice to the registrar of companies and the amendment will not be effective until that notice is registered on the register of companies. (2) To provide, assist and develop a range of leisure and education services and activities in response to community need (3) To provide employment advice, support and volunteering opportunities (4) The relief of poverty through development of social, environmental and economic activity (5) To do all such

other things that are charitable in law for the attainment of these objects

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£414,521	£395,590	-	8
2024-10-31	£413,825	£335,796	-	8
2024-03-31	£280,546	£127,968	-	8
2023-03-31	£34,448	£18,722	-	2
2022-03-31	£0	£0	-	2

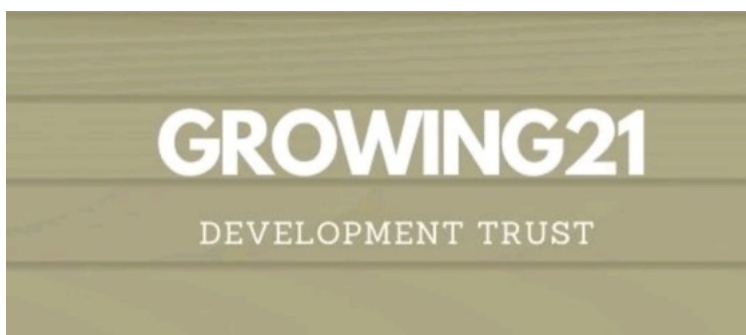
Growing21 Ltd

Scotland - Charity number SC051092

Accounts

REGISTERED COMPANY NUMBER: SC676923 (Scotland)
REGISTERED CHARITY NUMBER: SC051092

**Report of the Trustees and
Financial Statements for the Year Ended 31 October 2025
for
Growing21 Ltd**



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

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

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Growing21 Ltd

Reference and Administrative Details for the Year Ended 31 October 2025

TRUSTEES	D McGuigan - Chair S F McKinnon - Secretary M Webb - Treasurer H Blue R Smith (resigned 28.11.24) S Armstrong
REGISTERED OFFICE	435 Gartloch Road Glasgow G33 3TJ
REGISTERED COMPANY NUMBER	SC676923 (Scotland)
REGISTERED CHARITY NUMBER	SC051092
INDEPENDENT EXAMINER	David Nicholls FCCA Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
BANKERS	Co-operative Bank PO Box 250, Delf House Skelmersdale WN8 6WT

Growing21 Ltd

Report of the Trustees for the Year Ended 31 October 2025

Growing 21 Ltd is a community development trust made up of individuals from our local area, committed to working together for the betterment of the community. Established as a charity on July 1, 2021, our goal is to enhance local opportunities and promote inclusion and development.

Growing 21 is uniquely positioned to be a key player in driving positive change within the community. Our purpose is to support and create learning opportunities that empower individuals. With a growing membership base of passionate and dedicated individuals, we are already making a significant impact, providing support to hundreds of people.

OBJECTIVES AND ACTIVITIES

Objectives and aims

At Growing 21, as a non-profit organisation, our mission statement is: Where extraordinary things happen in ordinary spaces. This guides us in our aims to:

- Represent the community and offer tailored services.
- Promote opportunities for learning in food, health, employability, and personal development.
- Support the redistribution of food that would otherwise go to waste.
- Empower the community to increase disposable income.
- Encourage lifelong learning.

We are driven by core values that guide every aspect of our work:

- Dignity: Ensuring all services are managed with respect.
- Quality: Maintaining high standards across all our services.
- Integrity: Staying true to our mission and values.
- Inclusion: Offering services that benefit everyone in the community.

Strategic Plan 2024-2025

We continuously strive to be agents of change in our sector, and our efforts are shaped by the four strategic objectives outlined by the Executive Committee:

- Objective 1: Foster an enabling environment for everyone involved with Growing 21.
- Objective 2: Strengthen partnerships with other organisations and educational institutions.
- Objective 3: Offer opportunities for members to engage in advocacy and contribute to key debates around education and learning.
- Objective 4: Ensure the long-term sustainability of the organisation and build new strategic partnerships.

Earlier this year, the executive team participated in director training, reinforcing our commitment to effective management and compliance.

**Report of the Trustees
for the Year Ended 31 October 2025**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are proud of the achievements we've made over the past year, and much of this success is thanks to the tireless efforts of our volunteers and the Growing 21 team.

- **Ruchazie Pantry** continues to thrive, offering much-needed food redistribution within the community.
- **Fireclay Cafe**, which opened just over a year ago, has provided employment opportunities to four paid staff members, along with numerous volunteers.
- Our **Project workers & Volunteers** have started new projects such as the men's group and taken over and continued groups such as the book club.
- **The Link** has seen works nearing completion in certain areas, we will continue to work to make this a community asset to be proud of.
- Collaboration with **Lateral North** on The Link continues to make meaningful progress.
- **The Gateway Project**, in partnership with Seven Lochs, continues to show positive results from our collective efforts.
- We've also partnered with **Platform** for the arts project celebrating the 100th anniversary of the Huggy, with local young people creating animations. Which has been nominated for an award.

In addition, we've expanded our reach to more groups and partners:

- **Peek** has begun play sessions in Ruchazie, with plans to expand into other areas.
- **RHA & Wheatley** continue to support us, especially through the Fun Day, strengthening our relationship to better serve the community.
- **Ruchazie Community Council** has been instrumental in the success of our Fun Day, and we will continue to collaborate on future projects.
- **Community Events Scotland** is facilitating our annual Fun Day, and we hope this will become a staple in the community's calendar.
- Our partnership with **Mears** has been vital in supporting new Scots families in Glasgow through monthly meetings.
- **Alexandra Rose** helps us provide fresh produce to community members in need.
- Working with the **NHS Health Improvement Team** and the **Thrive Under Five** program, we continue to support families with children under five.
- Our collaboration with **Cranhill Development Trust** helps us connect with young individuals and job clubs, and we look forward to strengthening this partnership.

Charitable activities

Our relationships with local Councillors Donna, Ruairi, and Sharon are key to advocating for our community's needs at the council level.

Lastly, the University of Glasgow's Activate course has been a huge success, and we are in discussions about hosting Activate 2. Additionally, Glasgow Kelvin College is helping to provide training opportunities for volunteers and staff involved in our new café/community kitchen.

We have welcomed Darryl Murray to our team after Tia Ford's successful move to assistant project manager. As Chairperson, I understand the importance of securing funding. We've successfully obtained a further year of funding for Project Manager Tina Blakely, which highlights the importance of our continued excellent work. Our relationship with DTAS remains valuable, and I am confident that Growing21 will continue to benefit from this partnership, particularly with the upcoming DTAS conference in Glasgow.

Communication and Media

Our website is live and regularly updated with details on all our projects and activities. Please visit it to stay informed about our work.

Financial Report

The full financial statement will be available online at Companies House.

Elections / Vacancies for 2025/26

In July 2025, a call for nominations was sent out to members, and by the deadline of July 19, we received 5 nominations from 6 nominators. As a result, no elections are necessary. These nominations will be accepted, and the executive committee will continue to co-opt willing members to serve on special projects.

Conclusion

I would like to extend my heartfelt thanks to all members of the Executive Committee and our broader membership for their invaluable contributions in 2025/26. Together, we will continue to build on our success and push Growing21 to greater heights.

Growing21 Ltd

Report of the Trustees for the Year Ended 31 October 2025

FINANCIAL REVIEW

Financial position

During the year to 31 October 2025, the charity had total income of £414,521 (2024: £413,825), expenditure of £395,590 (2024: £335,796) leaving a net surplus of £18,931 (2024: £78,029).

The charity's total reserves at 31 October 2025 were £265,264 (2024: £246,333) with £74,867 of these being unrestricted reserves (2024: £57,798), £131,318 representing the net book value of the charity's fixed assets (2024: £76,929) and £59,079 being restricted funds (2024: £111,606).

Reserves policy

It is the policy of the project to maintain unrestricted funds at a level to provide sufficient funds to cover management, administration and support costs for a period of three months.

The trustees estimate that three months' ordinary running costs amount to £63,597 for the year ended 31 October 2025. At the balance sheet date, the charity held unrestricted reserves of £74,867.

The trustees consider this level of reserves sufficient and will use them, where required, to ensure the charity can continue to meet its objectives.

STRATEGIC GOALS AND FUTURE OUTLOOK

The coming year will see Growing 21 Ltd focus on:

- Expansion of our community growing spaces and activities.
- Taking forward the planned Community Asset Transfer of the local community centre.
- Increasing participation in skills development and employability programmes.
- Broadening the reach of our Pantry and Café operations.
- Deepening our engagement with volunteers and partners.
- Continuing to meet local needs through collaborative, sustainable community action.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee, incorporated on 7 October 2020 and registered as a charity since 1 July 2021. The company was established under Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Governance and Management

- Board of Trustees met regularly to oversee strategy, risk, and compliance.
- Project Manager and operational staff deliver day-to-day work.
- Governance policies reviewed and updated during the year:
 - Data Protection Policy
 - Safeguarding and Child Protection Policy
 - GDPR and Confidentiality
 - Volunteer Code of Conduct
 - Disciplinary and Grievance Procedures

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing these statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed.
- Prepare the statements on a going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records, safeguarding the assets of the charity, and taking reasonable steps to prevent and detect fraud and other irregularities

Key management remuneration

The management of the organisation is undertaken by the General Manager. Total costs relating to this position amounted to £53,302 (2024: £39,833).

Growing21 Ltd

Report of the Trustees
for the Year Ended 31 October 2025

03/03/2026

Approved by order of the board of trustees on
A7230000-B8FA-FE8F-FD62-08DE79169572 and signed on its behalf by:



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.....
D McGuigan - Trustee

Independent Examiner's Report to the Trustees of Growing21 Ltd

I report on the accounts for the year ended 31 October 2025 set out on pages seven to eighteen.

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.


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

03/03/2026

Date:

Growing21 Ltd

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 October 2025**

		Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	3	14,399	295,735	310,134	321,169
Other trading activities	4	94,715	-	94,715	86,133
Other income	5	<u>9,672</u>	<u>-</u>	<u>9,672</u>	<u>6,523</u>
Total		<u>118,786</u>	<u>295,735</u>	<u>414,521</u>	<u>413,825</u>
EXPENDITURE ON					
Charitable activities	6				
Regeneration of Ruchazie and surrounding areas which comprise Glasgow Ward 21		<u>120,288</u>	<u>275,302</u>	<u>395,590</u>	<u>335,796</u>
NET INCOME/(EXPENDITURE)		(1,502)	20,433	18,931	78,029
Transfers between funds	17	<u>72,960</u>	<u>(72,960)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>71,458</u>	<u>(52,527)</u>	<u>18,931</u>	<u>78,029</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>134,727</u>	<u>111,606</u>	<u>246,333</u>	<u>168,304</u>
TOTAL FUNDS CARRIED FORWARD		<u>206,185</u>	<u>59,079</u>	<u>265,264</u>	<u>246,333</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

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

Comparative figures for the previous year by fund type are shown in Note 12.

Growing21 Ltd**Balance Sheet
31 October 2025**

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	13	131,318	76,929
CURRENT ASSETS			
Debtors	14	10,059	40,318
Cash at bank and in hand		<u>125,147</u>	<u>130,226</u>
		135,206	170,544
CREDITORS			
Amounts falling due within one year	15	(1,260)	(1,140)
NET CURRENT ASSETS		<u>133,946</u>	<u>169,404</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>265,264</u>	<u>246,333</u>
NET ASSETS		<u>265,264</u>	<u>246,333</u>
FUNDS	17		
Unrestricted funds:			
General fund		74,867	57,798
Designated Fixed Assets		<u>131,318</u>	<u>76,929</u>
		<u>206,185</u>	<u>134,727</u>
Restricted funds:			
Area Partnership		-	13,570
GCVS		-	7,000
Cafe		17,837	23,370
Pantry Restricted Funds		<u>41,242</u>	<u>67,666</u>
		<u>59,079</u>	<u>111,606</u>
TOTAL FUNDS		<u>265,264</u>	<u>246,333</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

Growing21 Ltd

Balance Sheet - continued
31 October 2025

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

03/03/2026

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



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M Webb - Trustee

**Notes to the Financial Statements
for the Year Ended 31 October 2025**

1. GENERAL INFORMATION

Growing21 Ltd ("the charity") is a charitable company governed by its members and its Articles of Association dated 7 October 2020. It was registered as a charity in Scotland (registered number SC051092) on 1 July 2021. Its registered address is 435 Gartloch Road, Ruchazie, G33 3TJ.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements are prepared on an accruals basis, and on a going concern basis, in 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 to write off each asset over its estimated useful life:

- Computer Equipment - 25% per annum on cost
- Plant and Machinery - 25% per annum on cost
- Fixtures and Fittings - 25% or 5% per annum on cost, depending on the nature of the asset

It is the policy of the trustees to capitalise tangible fixed assets where the individual cost exceeds £500.

Taxation

Growing21 Ltd 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.

**Notes to the Financial Statements - continued
for the Year Ended 31 October 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 charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	14,399	4,234
Grants	<u>295,735</u>	<u>316,935</u>
	<u>310,134</u>	<u>321,169</u>

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

	2025	2024
	£	£
Development Trusts Association Scotland	50,000	20,000
Seven Lochs	69,115	84,584
Area Partnership	-	7,777
GCVS	1,623	3,500
Ruchazie Housing Association	-	750
Scottish Government ICF	87,797	139,714
Cash for Kids	9,200	16,110
Impact Funding Partners	-	4,000
Endrick Trust	-	2,000
Buckingham Newquest	-	1,000
The National Lottery	75,000	37,500
NHS	2,000	-
Lintel Trust	<u>1,000</u>	<u>-</u>
	<u>295,735</u>	<u>316,935</u>

4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Sales (Cafe)	78,287	68,024
Alexandra Rose Vouchers	<u>16,428</u>	<u>18,109</u>
	<u>94,715</u>	<u>86,133</u>

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

5. OTHER INCOME

	2025	2024
	£	£
Employer's Allowance	<u>9,672</u>	<u>6,523</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Regeneration of Ruchazie and surrounding areas which comprise Glasgow Ward 21	<u>388,077</u>	<u>7,513</u>	<u>395,590</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	156,363	126,305
Payroll fees	1,015	1,652
Event Fees	-	140
Professional fees	16,861	28,975
IT & subscriptions	990	1,404
Activities	33,953	21,824
Equipment	378	8,256
Food Costs	51,816	36,522
Rent	31,593	22,226
Repairs & Maintenance	11,243	4,403
Sundry Costs	958	538
Telephone	1,744	1,974
Training	63	5,800
Utilities	25,572	20,517
Water Rates	3,392	2,157
Volunteer Expenses	1,064	1,239
Sessional staff	1,271	-
Marketing	100	218
Travel	30,959	34,657
General Rates	171	3,429
Depreciation	<u>18,571</u>	<u>7,075</u>
	<u>388,077</u>	<u>329,311</u>

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

8. SUPPORT COSTS

	2025	2024
	£	£
Insurance	1,537	1,702
Preparation and Independent Examination of Accounts	1,260	1,140
Accountancy Fees	<u>4,716</u>	<u>3,643</u>
	<u><u>7,513</u></u>	<u><u>6,485</u></u>

9. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	<u><u>18,570</u></u>	<u><u>7,076</u></u>

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	137,561	114,756
Social security costs	12,355	6,523
Other pension costs	<u>6,447</u>	<u>5,026</u>
	<u><u>156,363</u></u>	<u><u>126,305</u></u>

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

	2025	2024
		
Project/ Support staff	<u><u>8</u></u>	<u><u>8</u></u>

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

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,730	318,439	321,169
Other trading activities	418	85,715	86,133
Other income	<u>6,523</u>	<u>-</u>	<u>6,523</u>
Total	<u>9,671</u>	<u>404,154</u>	<u>413,825</u>
 EXPENDITURE ON			
Charitable activities			
Regeneration of Ruchazie and surrounding areas which comprise Glasgow Ward 21	<u>53,178</u>	<u>282,618</u>	<u>335,796</u>
 NET INCOME/(EXPENDITURE)			
Transfers between funds	(43,507)	121,536	78,029
	<u>61,128</u>	<u>(61,128)</u>	<u>-</u>
Net movement in funds	17,621	60,408	78,029
 RECONCILIATION OF FUNDS			
Total funds brought forward	117,106	51,198	168,304
 TOTAL FUNDS CARRIED FORWARD	<u>134,727</u>	<u>111,606</u>	<u>246,333</u>

13. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Computer Equipment £	Totals £
COST				
At 1 November 2024	53,085	34,185	1,955	89,225
Additions	<u>72,959</u>	<u>-</u>	<u>-</u>	<u>72,959</u>
At 31 October 2025	<u>126,044</u>	<u>34,185</u>	<u>1,955</u>	<u>162,184</u>
 DEPRECIATION				
At 1 November 2024	146	11,551	599	12,296
Charge for year	<u>9,536</u>	<u>8,546</u>	<u>488</u>	<u>18,570</u>
At 31 October 2025	<u>9,682</u>	<u>20,097</u>	<u>1,087</u>	<u>30,866</u>
 NET BOOK VALUE				
At 31 October 2025	<u>116,362</u>	<u>14,088</u>	<u>868</u>	<u>131,318</u>
At 31 October 2024	<u>52,939</u>	<u>22,634</u>	<u>1,356</u>	<u>76,929</u>

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

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other Debtors	-	500
Payroll Account	9,547	10,397
Prepayments	512	-
Accrued Income	-	29,421
	<u>10,059</u>	<u>40,318</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued expenses	<u>1,260</u>	<u>1,140</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	131,318	-	131,318	76,929
Current assets	76,127	59,079	135,206	170,544
Current liabilities	<u>(1,260)</u>	<u>-</u>	<u>(1,260)</u>	<u>(1,140)</u>
	<u>206,185</u>	<u>59,079</u>	<u>265,264</u>	<u>246,333</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	76,929	-	76,929	15,047
Current assets	58,938	111,606	170,544	154,277
Current liabilities	<u>(1,140)</u>	<u>-</u>	<u>(1,140)</u>	<u>(1,020)</u>
	<u>134,727</u>	<u>111,606</u>	<u>246,333</u>	<u>168,304</u>

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

17. MOVEMENT IN FUNDS

	At 1/11/24 £	Net movement in funds £	Transfers between funds £	At 31/10/25 £
Unrestricted funds				
General fund	54,650	20,217	-	74,867
Pantry Unrestricted Funds	3,148	(3,148)	-	-
Designated Fixed Assets	<u>76,929</u>	<u>(18,571)</u>	<u>72,960</u>	<u>131,318</u>
	134,727	(1,502)	72,960	206,185
Restricted funds				
Seven Lochs	-	69,115	(69,115)	-
Area Partnership	13,570	(13,570)	-	-
GCVS	7,000	(7,000)	-	-
Cafe	23,370	(5,533)	-	17,837
Pantry Restricted Funds	<u>67,666</u>	<u>(22,579)</u>	<u>(3,845)</u>	<u>41,242</u>
	<u>111,606</u>	<u>20,433</u>	<u>(72,960)</u>	<u>59,079</u>
TOTAL FUNDS	<u>246,333</u>	<u>18,931</u>	<u>-</u>	<u>265,264</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	118,786	(98,569)	20,217
Pantry Unrestricted Funds	-	(3,148)	(3,148)
Designated Fixed Assets	<u>-</u>	<u>(18,571)</u>	<u>(18,571)</u>
	118,786	(120,288)	(1,502)
Restricted funds			
Development Trusts Association Scotland	50,000	(50,000)	-
Seven Lochs	69,115	-	69,115
Area Partnership	-	(13,570)	(13,570)
GCVS	1,623	(8,623)	(7,000)
Cafe	88,797	(94,330)	(5,533)
Pantry Restricted Funds	75,000	(97,579)	(22,579)
NHS	2,000	(2,000)	-
Kids & Families Activities	<u>9,200</u>	<u>(9,200)</u>	<u>-</u>
	<u>295,735</u>	<u>(275,302)</u>	<u>20,433</u>
TOTAL FUNDS	<u>414,521</u>	<u>(395,590)</u>	<u>18,931</u>

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

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/11/23 £	Net movement in funds £	Transfers between funds £	At 31/10/24 £
Unrestricted funds				
General fund	102,059	(36,432)	(7,829)	57,798
Designated Fixed Assets	<u>15,047</u>	<u>(7,075)</u>	<u>68,957</u>	<u>76,929</u>
	117,106	(43,507)	61,128	134,727
Restricted funds				
Development Trusts Association Scotland	-	(5,441)	5,441	-
Seven Lochs	9,030	55,644	(64,674)	-
Area Partnership	5,793	7,777	-	13,570
GCVS	3,500	3,500	-	7,000
Zero Waste Scotland	1,895	-	(1,895)	-
Cafe	30,000	(6,630)	-	23,370
Pantry Restricted Funds	<u>980</u>	<u>66,686</u>	<u>-</u>	<u>67,666</u>
	<u>51,198</u>	<u>121,536</u>	<u>(61,128)</u>	<u>111,606</u>
TOTAL FUNDS	<u>168,304</u>	<u>78,029</u>	<u>-</u>	<u>246,333</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,671	(46,103)	(36,432)
Designated Fixed Assets	<u>-</u>	<u>(7,075)</u>	<u>(7,075)</u>
	9,671	(53,178)	(43,507)
Restricted funds			
Development Trusts Association Scotland	20,000	(25,441)	(5,441)
Seven Lochs	84,584	(28,940)	55,644
Area Partnership	7,777	-	7,777
GCVS	3,500	-	3,500
Cafe	11,835	(18,465)	(6,630)
Pantry Restricted Funds	<u>276,458</u>	<u>(209,772)</u>	<u>66,686</u>
	<u>404,154</u>	<u>(282,618)</u>	<u>121,536</u>
TOTAL FUNDS	<u>413,825</u>	<u>(335,796)</u>	<u>78,029</u>

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

18. RELATED PARTY DISCLOSURES

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

19. PURPOSE OF FUNDS

General - Flexible funds used to cover operational costs and unforeseen expenses, ensuring the sustainability of community projects.

Development Trusts Association Scotland - Supports funding for two positions: an admin worker and a project worker, essential for running community initiatives.

Seven Lochs - Funding allocated to purchase and regenerate the derelict land on Drumlochy Road for community use.

Area Partnership - Provides money to cover legal and professional fees needed to secure the lease for the community kitchen and cafe, also Activate and community activities.

Cafe Fund - Supports the operation of the community cafe, including events, cooking classes, and social gatherings. Income allocated to this fund is derived from restricted grants received from the Scottish Government ICF and The Lintel Trust. Income generated from cafe trading activities is allocated to the General Unrestricted Fund.

GCVS - We work with and gain training, advice and other opportunities from this organisation

Pantry - The pantry provides access to a range of fresh, frozen and tinned goods. Whilst providing volunteering opportunities.

Kids & Families Activities - This fund comprises restricted income, including funding from Cash for Kids, to support activities and events for children and families. Expenditure covers activity costs, outings, transport, and other directly related delivery expenses in line with funder conditions.

NHS - Funding received from NHS to deliver meals, activities, and related community support services.