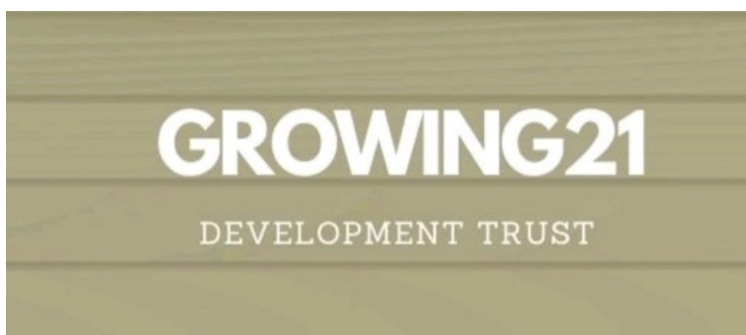


REGISTERED COMPANY NUMBER: SC676923 (Scotland)  
REGISTERED CHARITY NUMBER: SC051092

**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**

<b>TRUSTEES</b>	D McGuigan - Chair S F McKinnon - Secretary M Webb - Treasurer H Blue R Smith (resigned 28.11.24) S Armstrong
<b>REGISTERED OFFICE</b>	435 Gartloch Road Glasgow G33 3TJ
<b>REGISTERED COMPANY NUMBER</b>	SC676923 (Scotland)
<b>REGISTERED CHARITY NUMBER</b>	SC051092
<b>INDEPENDENT EXAMINER</b>	David Nicholls FCCA Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
<b>BANKERS</b>	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 ..... and signed on its behalf by:



A7230000-B8FA-FE8F-FD62-08DE79169572

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.

  
A7230000-B8FA-FE8F-FD77-08DE79169572

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 £
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>				
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>
<b>Total</b>		<u>118,786</u>	<u>295,735</u>	<u>414,521</u>	<u>413,825</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	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>
<b>NET INCOME/(EXPENDITURE)</b>		(1,502)	20,433	18,931	78,029
<b>Transfers between funds</b>	17	<u>72,960</u>	<u>(72,960)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>71,458</u>	<u>(52,527)</u>	<u>18,931</u>	<u>78,029</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>134,727</u>	<u>111,606</u>	<u>246,333</u>	<u>168,304</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>206,185</u></u>	<u><u>59,079</u></u>	<u><u>265,264</u></u>	<u><u>246,333</u></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**

	<b>Notes</b>	<b>2025 £</b>	<b>2024 £</b>
<b>FIXED ASSETS</b>			
Tangible assets	13	131,318	76,929
<b>CURRENT ASSETS</b>			
Debtors	14	10,059	40,318
Cash at bank and in hand		<u>125,147</u>	<u>130,226</u>
		135,206	170,544
<b>CREDITORS</b>			
Amounts falling due within one year	15	(1,260)	(1,140)
<b>NET CURRENT ASSETS</b>		<u>133,946</u>	<u>169,404</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>265,264</u>	<u>246,333</u>
<b>NET ASSETS</b>		<u>265,264</u>	<u>246,333</u>
<b>FUNDS</b>	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>
<b>TOTAL FUNDS</b>		<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:



A7238888-B8FA-FE8F-FD81-88DE79169572

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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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**

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

**6. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 7) £</b>	<b>Support costs (see note 8) £</b>	<b>Totals £</b>
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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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>7,513</u>	<u>6,485</u>

**9. NET INCOME/(EXPENDITURE)**

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

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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>156,363</u>	<u>126,305</u>

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

	<b>2025</b>	<b>2024</b>
Project/ Support staff	<u>8</u>	<u>8</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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
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>
<b>Total</b>	<u>9,671</u>	<u>404,154</u>	<u>413,825</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Regeneration of Ruchazie and surrounding areas which comprise Glasgow Ward 21	<u>53,178</u>	<u>282,618</u>	<u>335,796</u>
<b>NET INCOME/(EXPENDITURE)</b>	(43,507)	121,536	78,029
Transfers between funds	<u>61,128</u>	<u>(61,128)</u>	<u>-</u>
<b>Net movement in funds</b>	17,621	60,408	78,029
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>117,106</u>	<u>51,198</u>	<u>168,304</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>				
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>
<b>DEPRECIATION</b>				
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>
<b>NET BOOK VALUE</b>				
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 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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.