

Registered Company Number:SC671174

Registered Charity Number:

SC050801

Report of the Trustees and Unaudited

Financial Statements for the

year ended 31 December 2024 for

Off Grid Community SCIO

Off Grid Community SCIO

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Report of the Trustees for the year ended 31 December 2024

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provision 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 (FRS102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The overall aim of the charity is:

- the advancement of education
- the provision of recreational facilities

ACHIEVEMENT AND PERFORMANCE

The charity have been able to secure and provide an outdoor learning environment for the local community.

FINANCIAL REVIEW

Income and expenditure have been managed effectively and the charity is in good financial health despite the general economic conditions. The directors are currently developing a funding strategy which aims to secure funding for the short to medium term.

The Board is satisfied with the financial position of the charity and will continue to monitor the income and expenditure to ensure that monies are deployed with the governing document and funder's conditions of grant.

Investment policy and objectives

Most of the charity's funds are spent in the short to medium term therefore there are no significant funds available for long term investment.

Reserves policy

The Board's policy is to maintain funds at a level which is both sufficient to meet ongoing costs, to ensure continuation of services in the event of funding gaps, and to enable the company to exploit opportunities and activities which will further the charity's aims and objectives.

FUTURE PLANS

The charity secured funding to provide different groups to provide support to families who are neurodivergent, as well as to fund a Community Food Growing Co-Operative. The overall aim is to continue to promote learning outdoors, create opportunities to gain new skills and to create a positive peer and social group

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitutes a Scottish Charitable Incorporated Organisation (SCIO).

Recruitment and appointment of trustees

In accordance with the governing document the committee consists of the Board - a minimum of five members and a maximum of seven. The board may at any time appoint any person to be a charity trustee by way of a resolution passed by majority vote at a board meeting.

Organisational structure

The Board has overall responsibility for the strategic direction and handling of funding, as well as day-to-day operational and strategic project management.

Related parties

Off Grid Community SCIO support community and voluntary groups operating within the area who share similar aims and objectives.

Risk management

The Board have examined the major risks which the charity faces and have acted to ensure that the risks are effectively monitored and their impact mitigated as far as possible.

REFERENCE AND ADMINISTRATIVE DETAILS

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Registered Company number

CS005251 (Scotland)

Registered Charity number

SC051093

Registered office

Clyde Offices 2nd
Floor
48 West George Street Glasgow
G2 1BP

Trustees



Independent Examiner

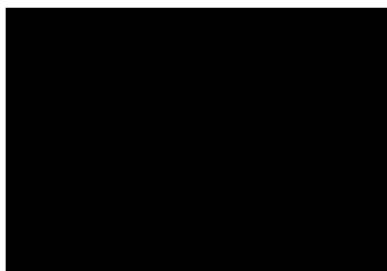


Anderson Bookkeeping
Burnfield House
4a Burnfield Avenue
Giffnock
Glasgow
G46 7TL

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Mailing Kent
ME19 4JQ

Approved by order of the board of trustees on 1 May 2025 and signed on its behalf by:



- Trustee

**Independent Examiner's Report to the Trustees of
Off Grid Community SCIO for the year ended 31 December 2024**

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Independent examiner's report to the trustees of Off Grid Community SCIO

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2024 which comprise of the Statement of Financial Activities, Balance Sheet and related notes.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that an audit is not required for this year under the Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations. 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 independent examiner's statement

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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and subsequently I do not express an audit opinion on the view given by the accounts.

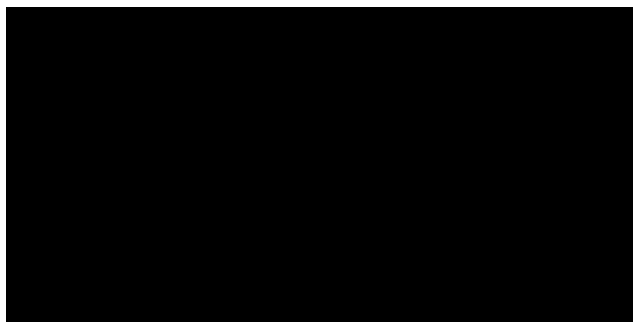
Independent examiner's statement

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
- to prepare accounts in accordance with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met.



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1 May 2025

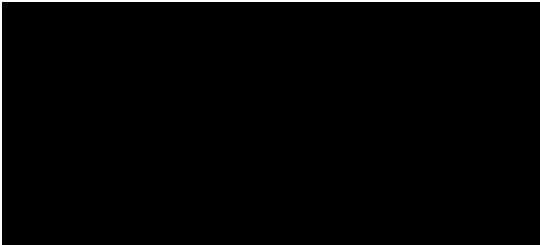
Statement of Financial Activities
for the Year Ended 31 December 2024

			Restricted		Y/E 31 Dec
	Notes	Unrestricted funds	funds	Total funds	2023 comparison
Income and Endowments from:					
Charitable activities	2	18,445	79,672	98,117	84,652
Expenditure on	3				
Costs of generating funds		-	-	-	-
Charitable activities		4,502	48,887	53,389	25,490
Administrative expenses		10,567	20,763	31,330	49,561
Total		15,069	69,650	84,719	75,051
NET INCOME			10,022	13,398	9,601
	3,376				
Transfers between funds		13	(13)	-	-
		3,389	10,009	13,398	9,601
RECONCILIATION OF FUNDS					
Total funds brought forward		(1,772)	16,898	15,126	5,525
TOTAL FUNDS CARRIED FORWARD			26,907	28,524	15,126
		1.617			

Statement of Financial Position
31 December 2024

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Y/E 31 Dec</u>
		<u>funds</u>	<u>funds</u>	<u>funds</u>	<u>2023</u>
	Notes	£	£	£	comparison
CURRENT ASSETS					
Debtors	5	-	-	-	409
Cash at bank and in hand		2,166	26,656	28,822	14,786
		<u>2,166</u>	<u>26,656</u>	<u>28,822</u>	<u>15,195</u>
CREDITORS					
Amounts falling due within one year	6	298	0	298	69
NET CURRENT ASSETS AND NET ASSET FUNDS		<u>1,868</u>	<u>26,656</u>	<u>28,524</u>	<u>15,126</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 May 2025 and were signed on its behalf by:



 - Trustee

**Notes for 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 FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the 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.

The trustees continue to be satisfied that the charity has adequate resources to continue in operation for the next 12 months. Consequently, the trustees consider it appropriate to prepare the financial statements on a going concern basis.

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 costs related to that 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.

Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 to the extent that these are applied to its charitable objects.

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. Restriction's 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.

2 Income from Charitable Activities

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Y/E 31 Dec 2023</u>
	<u>funds</u>	<u>funds</u>	<u>funds</u>	<u>Comparison</u>
	<u>£</u>	<u>£</u>	<u>£</u>	
Fundraising	410	-	410	9,865
Grants and Awards	10,000	79,672	89,672	74,654
Rental income	7,586	-	7,586	-
Bank interest	449	-	449	133
Total income	18,445	79,672	98,117	84,652

3 Analysis of Expenditure

	<u>Restricted funds</u>	<u>Total funds</u>	<u>Y/E 31 Dec 2023</u>	<u>comparison</u>
	£	£	£	
Costs of generating funds	-	-	-	-
Charitable Activities	4,502	48,887	53,389	25,490
	<u>4,502</u>	<u>48,887</u>	<u>53,389</u>	<u>25,490</u>
Administrative expenses				
Wages and salaries	5,511	20,263	25,774	38,341
Van leasing	1,182	-	1,182	653
Insurance	984	-	984	1,038
Telephone	290	-	290	322
Software / web costs	331	-	331	439
Accountancy	1,294	-	1,294	1,440
Payroll fees	400	-	400	446
Professional fees	508	500	1,008	6,674
Bank charges	50	-	50	60
Merchant charges	-	-	-	148
Other	17	-	17	-
	<u>10,567</u>	<u>20,763</u>	<u>31,330</u>	<u>49,561</u>

4 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024.

5 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>31/12/24</u>	<u>31/12/23</u>
	£	£
Prepayments	-	409
	<u>-</u>	<u>409</u>

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>31/12/24</u>	<u>31/12/23</u>
	£	£
Accruals	138	36
Social security	160	33
	<u>298</u>	<u>69</u>

7 RELATED PARTY DISCLOSURE

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