

Outdoors For You SCIO

Scotland · Charity number SC051780

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2022-06-09
Register	View on the OSCR register

Contact

Address	42 Miller Street Glasgow G1 1DT
Website	https://outdoorsforyou.co.uk/

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of health', '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: Outdoors For You believes that everyone should have the opportunity to spend time in nature and to do more indoor and outdoor activities regardless of age, gender, health, fitness, ethnicity, and beliefs. To achieve the charity purpose currently we are running different type of projects as below Health and Wellbeing Mindfulness walks, Meditation. Retreat. Wellbeing Workshop Sport and Recreation Volleyball, Tennis, Cycling, Football, Running Reconnecting to Nature Hiking – Hillwalking – Camping Eco Friendly Lifestyle Allotment, Tree planting, Litter picking, environmental and green space campaigning. Art and Culture Connection Art Walk, Dancing, Mural Walk, Heritage Walk, Multicultural Movie, photo Walk. Women's wellbeing Swimming, walking and Ping pong.

Beneficiaries: 'People with disabilities or health problems', 'Other defined groups', 'No specific group, or for the benefit of the community'

Objectives: 4 The organisation's purposes are: (a) To advance community development by encouraging social inclusion among all members of the community especially Black, Asian and minority ethnic and helping them to live better and more fulfilled lives. (b) To advance health by promoting a healthy lifestyle and offering a range of activities to improve physical and mental wellbeing of the participants. (c) To provide indoor and outdoor recreational activities with the object of improving the conditions of life for the persons for whom the activities are primarily intended.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£72,423	£64,011	-	5
2024-09-30	£70,733	£69,861	-	4
2023-09-30	£103,316	£55,789	-	2

Outdoors For You SCIO

Scotland - Charity number SC051780

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 30 September 2025
for
Outdoors For You SCIO**



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

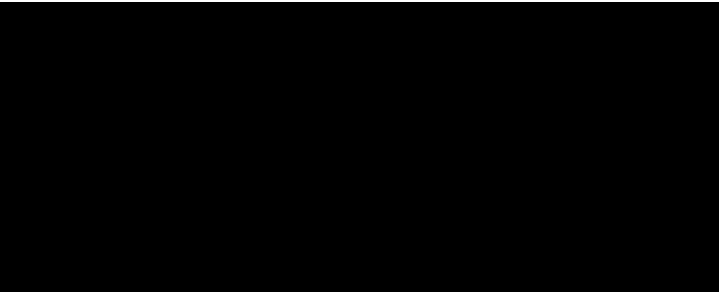
**Contents of the Financial Statements
for the Year Ended 30 September 2025**

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Outdoors For You SCIO

**Reference and Administrative Details
for the Year Ended 30 September 2025**

TRUSTEES



PRINCIPAL ADDRESS

REGISTERED CHARITY NUMBER SC051780

INDEPENDENT EXAMINER



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

BANKERS

Virgin Money
154 -158 Kensington High St
London
W8 7RL

Outdoors For You SCIO

Report of the Trustees for the Year Ended 30 September 2025

The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. 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

Our charitable purposes are;

- To advance community development by encouraging social inclusion among all members of the community, especially Black, Asian and minority ethnic and helping them to live better and more fulfilled lives.
- To advance health by promoting a healthy lifestyle and offering a range of activities to improve physical and mental wellbeing of the participants.
- To provide indoor and outdoor recreational activities with the object of improving the conditions of life for the persons for whom the activities are primarily intended.

Significant activities

Outdoors For You believes that everyone should have the opportunity to spend time in nature and to do more indoor and outdoor activities regardless of age, gender, health, fitness, ethnicity, and beliefs. We take great pride that our list of activities has grown every year since we founded in 2018 as none profit organisation. Here is a flavour of what we currently do:

Currently we are running different type of projects providing more opportunities to reach more beneficiaries and different level of fitness. These projects and activities are:

Health and Wellbeing

Mindfulness walks, Meditation. Retreat. Wellbeing Workshop

Sport and Recreation

Volleyball, Tennis, Cycling, Football, Running

Reconnecting to Nature

Hiking - Hillwalking - Camping

Eco Friendly Lifestyle

Allotment, Tree planting, Litter picking, environmental and green space campaigning.

Art and Culture Connection

Art Walk, Dancing, Mural Walk, Heritage Walk, Multicultural Movie, photo Walk.

Women's wellbeing

Swimming, walking and Ping pong

Outdoors For You SCIO

Report of the Trustees for the Year Ended 30 September 2025

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are excited to share our Trustees' Annual Report for this year, highlighting the progress of Outdoors For You SCIO.

Despite challenges, limited resources and funding, we made a great positive impact in our community from Oct 2024 to Sep 2025. One of the standout aspects of our journey was the incredible diversity of participants, representing 35 different nationalities. This truly demonstrated how nature and sports can unite people, regardless of their backgrounds.

Impact Overview:

Number of activities delivered: 123

Total beneficiaries: 1032

Male beneficiaries: 630

Female beneficiaries: 335

Under 16 Years old: 38

Secondary beneficiaries: 29

Total individuals directly supported: 261

Male: 156

Female: 78

Under 16 years old: 27

We created opportunities for improving physical and mental wellbeing, personal growth, social connections, and eco-friendly living. These numbers represent more than statistics, they reflect real people whose lives were positively impacted and communities that have grown stronger.

Securing funding to sustain and expand our services has become increasingly challenging this year. With growing competition for limited grants and rising operational costs, maintaining our programmes and staff capacity has required significant effort. Despite these difficulties, we have continued to seek new funding opportunities and partnerships to ensure that our community - especially refugees, asylum seekers, and minority ethnic groups - can continue to access safe, supportive, and inclusive activities that improve physical and mental wellbeing.

This year, Outdoors For You faced significant health and safety challenges due to an increasingly hostile environment toward migrant communities across the UK. The rise in anti-migration protests and negative public sentiment has affected the sense of safety and wellbeing of both our participants and staff. As an organisation that supports refugees, asylum seekers, and minority ethnic communities through outdoor and community activities, we had to manage increased risks and growing levels of stress.

In some cases, we had to cancel or postpone sessions to ensure the safety of everyone involved. This has been a difficult but necessary step to protect our community while continuing to promote inclusion, wellbeing, and unity.

FINANCIAL REVIEW

Financial position

The Charity generated a surplus of £8,412 for the period ended 30 September 2025 (2024: £872)

At 30 September 2025 reserves stood at £56,813 (2024: £48,401) with £17,275 of these being restricted (2024: £19,006), £29,937 of these being unrestricted general reserves (2024: £22,144) and £876 representing the net book value of fixed assets (2024: £551). The charity also held £8,725 in other unrestricted funds separate from the general fund (2024: £6,720). These funds can be used at the discretion of the trustees in line with the charity's objectives.

Outdoors For You SCIO

Report of the Trustees for the Year Ended 30 September 2025

FINANCIAL REVIEW

Reserves policy

Our policy allocates £15,000 from the general unrestricted fund, which are not invested in fixed assets, to several designated funds. These funds are for 3 months and can be used for the:

1. Continuity Fund

This fund is to be used to bridge any possible delays in receiving promised grants or managing payment in arrears contracts.

2. Dissolution Fund

This fund provides for the costs of dissolution should the charity be unable to continue. It is only to be used in the event of the Trustees' deciding the charity should cease to exist. It will be used to pay notice periods, redundancies and the expenses of running Outdoors For You until closure of the organisation.

3. The minimum reserves required

The minimum reserves required is the Restructuring Fund plus the Dissolution Fund.

These are to be used to ensure we look at every alternative before dissolution of the company/ charity.

At 30 September 2025 unrestricted free reserves stood at £29,937, the trustees are therefore satisfied that this policy is being met. Funds in excess of the reserves policy will be reinvested in the development of the charity.

FUTURE PLANS

For the 2025-2026 financial year we have a budget and secured some fund and we are planning to secure the remaining funding to continue operating our current projects. However, this will depend on the amount of funding we are able to secure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Outdoors For You SCIO is a Scottish Charitable Incorporated Organisation (SCIO), registered with the Office of the Scottish Charity Regulator (OSCR). The charity is governed by its constitution, which sets out the purposes of the organisation and the powers of the trustees. The Board of Trustees is responsible for the overall strategic direction, governance, and financial oversight of the charity. Trustees are appointed in accordance with the constitution and bring a wide range of skills and experience to support effective management. Day-to-day operations are carried out by the Manager, staff, and volunteers, under the guidance and oversight of the trustees.

Recruitment and appointment of new trustees

Outdoors For You changed legal structure from company limited by guarantee for none profit SC608815 to the Charity - SCIO SC051780 on 9 June 2023.

Currently, there are 3 trustees who are responsible of the governing the charity. Current board members and their position:

Organisational structure

The structure of the organisation consists of the BOARD - who hold regular meetings, and generally control the activities of the organisation, for example, the board is responsible for monitoring and controlling the financial position of the organisation.

The board also appoints charity trustees to fill vacancies, and the people serving on the board (in their capacity as members of the organisation - in clauses 11 and 13) have power to make changes to the constitution itself.

The people serving on the board are referred to in this constitution as CHARITY TRUSTEES - and they are also the MEMBERS of the organisation for the purposes of the Charities and Trustee Investment (Scotland) Act 2005.

Under the provisions of this constitution, no-one can be a member unless they are also a charity trustee of the organisation.

The Charities and Trustee Investment (Scotland) Act 2005 requires certain decisions to be taken by the charity trustees in their capacity as members of the organisation.

Key management remuneration

In the opinion of the trustees there is one member of key management; the Chief Executive Officer. The total cost of this post for the period to 30 September 2025 was £31,092 (2024: £28,840).

Outdoors For You SCIO

**Report of the Trustees
for the Year Ended 30 September 2025**

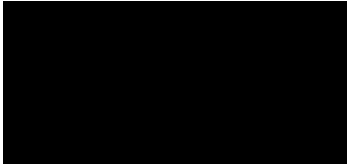
STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Outdoors For You take health and safety seriously, we have carried out risk assessment that involve in our activities considering all the hazards, the nature and extent of the risks, and the action required to control them. The updated copy of our risk assessment and Participants Acknowledgement of Risk & Waiver of Liability Form provided yearly to our insurer.

Approved by order of the board of trustees on19/10/2025..... and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Outdoors For You SCIO**

I report on the accounts for the year ended 30 September 2025 set out on pages seven to seventeen.

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.

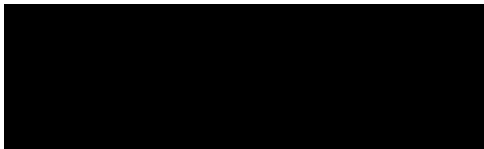
Independent examiner's statement

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.



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

Date:

Outdoors For You SCIO

**Statement of Financial Activities
for the Year Ended 30 September 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	23,497	42,670	66,167	64,180
Other trading activities	4	2,880	-	2,880	6,553
Other income	5	<u>3,376</u>	<u>-</u>	<u>3,376</u>	<u>-</u>
Total		<u>29,753</u>	<u>42,670</u>	<u>72,423</u>	<u>70,733</u>
EXPENDITURE ON					
Charitable activities	6				
Providing indoor and outdoor recreational activities		<u>20,665</u>	<u>43,346</u>	<u>64,011</u>	<u>69,861</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	17	9,088	(676)	8,412	872
		<u>1,055</u>	<u>(1,055)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>10,143</u>	<u>(1,731)</u>	<u>8,412</u>	<u>872</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		29,395	19,006	48,401	47,529
		<u>29,395</u>	<u>19,006</u>	<u>48,401</u>	<u>47,529</u>
TOTAL FUNDS CARRIED FORWARD		<u>39,538</u>	<u>17,275</u>	<u>56,813</u>	<u>48,401</u>

CONTINUING OPERATIONS

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

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in Note 11.

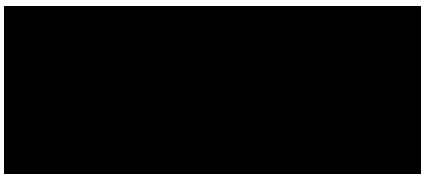
The notes on pages 9 to 17 form part of these financial statements.

Outdoors For You SCIO

**Balance Sheet
30 September 2025**

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	12	876	549
CURRENT ASSETS			
Debtors	13	3,123	432
Cash at bank and in hand		<u>74,754</u>	<u>48,860</u>
		77,877	49,292
CREDITORS			
Amounts falling due within one year	14	(21,940)	(1,440)
		<u>55,937</u>	<u>47,852</u>
NET CURRENT ASSETS			
		<u>55,937</u>	<u>47,852</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>56,813</u>	<u>48,401</u>
NET ASSETS		<u>56,813</u>	<u>48,401</u>
FUNDS	17		
Unrestricted funds:			
General fund		29,937	22,144
Designated Fund- Fixed Asset Fund		876	551
The Robertson Trust		5,834	5,834
Souter Charitable Trust		2,000	866
Misses Barrie Charitable Trust		416	-
W.A Cargill Charitable Trust		<u>475</u>	<u>-</u>
		<u>39,538</u>	<u>29,395</u>
Restricted funds		<u>17,275</u>	<u>19,006</u>
TOTAL FUNDS		<u>56,813</u>	<u>48,401</u>

The financial statements were approved by the Board of Trustees and authorised for issue on19/10/2025.....
and were signed on its behalf by:



Outdoors For You SCIO

Notes to the Financial Statements for the Year Ended 30 September 2025

1. GENERAL INFORMATION

Outdoors For You SCIO ("the charity") is a Scottish charitable incorporated organisation governed by its Constitution. It was registered as a charity in Scotland (registered number SC051780) on 6 June 2022. Its registered address is [REDACTED]

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

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 in order to write off each asset over its estimated useful life.

- Fixtures and fittings - 25% on cost

Outdoors For You SCIO

Notes to the Financial Statements - continued for the Year Ended 30 September 2025

2. ACCOUNTING POLICIES - continued

Taxation

Outdoors For You SCIO 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.

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 charity operates a defined contribution pension scheme. Contributions payable to the charity'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	2,014	3,775
Fundraising	61	-
Grants	63,920	60,405
Gift Aid	<u>172</u>	<u>-</u>
	<u>66,167</u>	<u>64,180</u>

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

	2025	2024
	£	£
The National Lottery	26,863	33,623
Scottish Refugee Council	750	-
The Robertson Trust	10,000	10,000
Souter Charitable Trust	2,000	3,000
Arnold Clark	500	-
The Hilden Charitable Fund	5,000	5,000
Scottish Mountaineering Trust	-	2,132
Ross & Liddell	-	500
Four Winds Trust	-	1,460
Thistledown Trust	-	1,000
The Inchrye Trust	-	500
Western Recreation Trust	-	500
Scottish Refugee	-	700
The Russell Trust	-	1,990
Athletics Trust SC	500	-
Glasgow Wellbeing Fund	8,957	-
The JTH Charitable Trust	500	-
Hugh Fraser Foundation	2,000	-
Misses Barrie Charitable Trust	3,250	-
W.A Cargill Charitable Trust	3,000	-
Refugee Rock	<u>600</u>	<u>-</u>
	<u>63,920</u>	<u>60,405</u>

Outdoors For You SCIO

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fees	<u>2,880</u>	<u>6,553</u>

5. OTHER INCOME

	2025	2024
	£	£
Employment Allowance	<u>3,376</u>	<u>-</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Providing indoor and outdoor recreational activities	<u>62,571</u>	<u>1,440</u>	<u>64,011</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	46,133	47,837
Insurance	650	1,104
IT Communication	512	554
Payroll	833	625
Marketing	638	865
Membership fee	700	200
Professional Fees	150	3,090
Meeting & Hospitality	643	465
Rent	5,832	5,874
Subscriptions	439	-
Stationery & Equipment	1,156	1,071
Training	107	730
Transport	2,933	3,669
Venue Hire	768	825
Volunteer Expenses	319	500
Registration Fees	30	-
Depreciation	728	984
	<u>62,571</u>	<u>68,393</u>

Outdoors For You SCIO

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

8. SUPPORT COSTS

	2025	2024
	£	£
Independent Examination Fee	<u>1,440</u>	<u>1,468</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	42,028	47,113
Social security costs	3,376	-
Other pension costs	<u>729</u>	<u>724</u>
	<u>46,133</u>	<u>47,837</u>

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

	2025	2024
Office and Project Staff	<u>5</u>	<u>4</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,775	47,405	64,180
Other trading activities	<u>6,553</u>	<u>-</u>	<u>6,553</u>
Total	<u>23,328</u>	<u>47,405</u>	<u>70,733</u>
EXPENDITURE ON			
Charitable activities			
providing indoor and outdoor recreational activities	<u>13,868</u>	<u>55,993</u>	<u>69,861</u>
NET INCOME/(EXPENDITURE)	9,460	(8,588)	872
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>19,935</u>	<u>27,594</u>	<u>47,529</u>
TOTAL FUNDS CARRIED FORWARD	<u>29,395</u>	<u>19,006</u>	<u>48,401</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 October 2024	3,922	-	3,922
Additions	<u>-</u>	<u>1,056</u>	<u>1,056</u>
At 30 September 2025	<u>3,922</u>	<u>1,056</u>	<u>4,978</u>
DEPRECIATION			
At 1 October 2024	3,373	-	3,373
Charge for year	<u>549</u>	<u>180</u>	<u>729</u>
At 30 September 2025	<u>3,922</u>	<u>180</u>	<u>4,102</u>
NET BOOK VALUE			
At 30 September 2025	<u>-</u>	<u>876</u>	<u>876</u>
At 30 September 2024	<u>549</u>	<u>-</u>	<u>549</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
STF Payroll Account	3,123	412
Accrued income	<u>-</u>	<u>20</u>
	<u>3,123</u>	<u>432</u>

Outdoors For You SCIO

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accrued expenses	1,440	1,440
Deferred Income	<u>20,500</u>	<u>-</u>
	<u>21,940</u>	<u>1,440</u>

Deferred income comprised income received for projects which the charity was not entitled to until the following year.

	2025	2024
	£	£
At 1 October	-	-
Deferred in year	20,500	-
Released in year	<u>-</u>	<u>-</u>
At 30 September	<u>21,940</u>	<u>1,440</u>

Deferred income is comprised of:
People's Postcode Trust £18,500
St Nicholas £2,000

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	876	-	876	549
Current assets	60,602	17,275	77,877	49,292
Current liabilities	<u>(21,940)</u>	<u>-</u>	<u>(21,940)</u>	<u>(1,440)</u>
	<u>39,538</u>	<u>17,275</u>	<u>56,813</u>	<u>48,401</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	549	-	549	1,533
Current assets	30,286	19,006	49,292	47,434
Current liabilities	<u>(1,440)</u>	<u>-</u>	<u>(1,440)</u>	<u>(1,440)</u>
	<u>29,395</u>	<u>27,594</u>	<u>48,401</u>	<u>47,527</u>

Outdoors For You SCIO

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

16. MOVEMENT IN FUNDS

	At 1/10/24 £	Net movement in funds £	Transfers between funds £	At 30/9/25 £
Unrestricted funds				
General fund	22,146	7,791	-	29,937
Designated Fund- Fixed Asset Fund	549	(728)	1,055	876
The Robertson Trust	5,834	-	-	5,834
Souter Charitable Trust	866	1,134	-	2,000
Misses Barrie Charitable Trust	-	416	-	416
W.A Cargill Charitable Trust	-	475	-	475
	<u>29,395</u>	<u>9,088</u>	<u>1,055</u>	<u>39,538</u>
Restricted funds				
The National Lottery	16,887	(4,191)	(699)	11,997
Scottish Refugee Council	-	200	(200)	-
Western Recreation Trust	129	(129)	-	-
The Russell Trust	1,990	(1,990)	-	-
Glasgow Wellbeing Fund	-	5,134	(156)	4,978
Refugee Rock	-	300	-	300
	<u>19,006</u>	<u>(676)</u>	<u>(1,055)</u>	<u>17,275</u>
TOTAL FUNDS	<u>48,401</u>	<u>8,412</u>	<u>-</u>	<u>56,813</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,503	(712)	7,791
Designated Fund- Fixed Asset Fund	-	(728)	(728)
The Robertson Trust	10,000	(10,000)	-
Souter Charitable Trust	2,000	(866)	1,134
Arnold Clark	500	(500)	-
Athletics Trust SC	500	(500)	-
Hugh Fraser Foundation	2,000	(2,000)	-
Misses Barrie Charitable Trust	3,250	(2,834)	416
W.A Cargill Charitable Trust	3,000	(2,525)	475
	<u>29,753</u>	<u>(20,665)</u>	<u>9,088</u>
Restricted funds			
The National Lottery	26,863	(31,054)	(4,191)
Scottish Refugee Council	750	(550)	200
Hilden	5,000	(5,000)	-
Western Recreation Trust	-	(129)	(129)
The Russell Trust	-	(1,990)	(1,990)
Glasgow Wellbeing Fund	8,957	(3,823)	5,134
Harper Macleod LLP	500	(500)	-
Refugee Rock	600	(300)	300
	<u>42,670</u>	<u>(43,346)</u>	<u>(676)</u>
TOTAL FUNDS	<u>72,423</u>	<u>(64,011)</u>	<u>8,412</u>

Outdoors For You SCIO

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/10/23 £	Net movement in funds £	At 30/9/24 £
Unrestricted funds			
General fund	11,816	10,328	22,144
Designated Fund- Fixed Asset Fund	1,535	(984)	551
The Robertson Trust	5,834	-	5,834
Souter Charitable Trust	<u>750</u>	<u>116</u>	<u>866</u>
	19,935	9,460	29,395
Restricted funds			
The National Lottery	11,175	5,712	16,887
Scottish Refugee Council	16,419	(16,419)	-
Western Recreation Trust	-	129	129
The Russell Trust	<u>-</u>	<u>1,990</u>	<u>1,990</u>
	<u>27,594</u>	<u>(8,588)</u>	<u>19,006</u>
TOTAL FUNDS	<u>47,529</u>	<u>872</u>	<u>48,401</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,328	-	10,328
Designated Fund- Fixed Asset Fund	-	(984)	(984)
The Robertson Trust	10,000	(10,000)	-
Souter Charitable Trust	<u>3,000</u>	<u>(2,884)</u>	<u>116</u>
	23,328	(13,868)	9,460
Restricted funds			
The National Lottery	33,623	(27,911)	5,712
Scottish Refugee Council	-	(16,419)	(16,419)
Scottish Mountaineering Trust	2,132	(2,132)	-
Hilden	5,000	(5,000)	-
The Inchrye Trust	500	(500)	-
Thistledown Trust	1,000	(1,000)	-
Scottish Refugee	700	(700)	-
Four Winds Trust	1,460	(1,460)	-
Western Recreation Trust	500	(371)	129
Ross & Liddell	500	(500)	-
The Russell Trust	<u>1,990</u>	<u>-</u>	<u>1,990</u>
	<u>47,405</u>	<u>(55,993)</u>	<u>(8,588)</u>
TOTAL FUNDS	<u>70,733</u>	<u>(69,861)</u>	<u>872</u>

Outdoors For You SCIO

Notes to the Financial Statements - continued for the Year Ended 30 September 2025

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

18. PURPOSES OF UNRESTRICTED FUNDS

General Funds - The unrestricted 'free reserves' of the Charity

Designated Fixed Assets - Represents the net book value of the charity's tangible fixed assets

19. PURPOSES OF RESTRICTED FUNDS

The National Lottery - to help the charity to grow to support BAME community, asylum seekers and refugees

Scottish Mountaineering Trust - Reconnect people to Nature Project

Hilden Grant - Sport and Recreation Project

The Inchrye Trust - This fund has been awarded to support the general activities and operations of the charity.

Thistledown Trust - This fund has been awarded to support the general activities and operations of the charity.

Scottish Refugee - Refugee festival

Four Winds Trust - Reconnect people to Nature Project

Western Recreation Trust - To award equipment that we need for the office

Ross & Liddell - This fund has been awarded to support the general activities and operations of the charity

The Russell Trust - Winter Wellbeing Activity

Athletics Trust SC - using the Fund for Running Event

Glasgow Wellbeing Fund - Organising adult wellbeing activity in Glasgow City

Refugee Rock - using the fund for Indoor Climbing Transport.