

The Original Fit Factory Family Foundation

Scotland · Charity number SC052071

Details

Known as The Original Fit Factory Family Foundation (TOFFFF)

Status Active

Legal form SCIO (Scottish Charitable Incorporated Organisation)

Registered 2022-10-17

Register [View on the OSCR register](#)

Contact

Address Canniesburn Gate
10 Canniesburn Drive
Bearsden
Glasgow
G61 1BF

Activities

Activities: 'It makes grants, donations or gifts to organisations'

Purposes: 'the advancement of health'

What the charity does: It raises funds and donates said funds to other charitable organisations

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

Objectives: The following is based on the charitable purpose set out in the 2005 Act: d) Advancement of health (including the prevention or relief of sickness, disease or human suffering). The purpose of this charity is to improve the wellbeing of individuals and families all over the world. Within our charity, 'wellbeing' refers to a person's physical and mental health, in addition to the state of comfort, health, happiness and safety. This directly links to purpose (d) as outlined in 2005 Act. In our charity, 'Family' refers to conventional and neo-conventional families, traditional and blended families, biological and non-biological families, lone or multiple parent households. 'Family' is not limited to the inclusion of children or parents. We hope our charity will be inclusive of all individuals. We aim to fulfil our purpose through a carefully constructed ecosystem of products and services.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** UK and overseas

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£1,752	£1,650	-	0
2024-10-31	£16,029	£16,029	-	0
2023-10-31	£367,188	£367,142	-	0

The Original Fit Factory Family Foundation

Scotland - Charity number SC052071

Accounts

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION (SCIO)

**REPORT OF THE TRUSTEES & UNAUDITED FINANCIAL
STATEMENTS**

YEAR ENDED 31 OCTOBER 2025

Charity Number SC052071

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION
REPORT & FINANCIAL STATEMENTS
YEAR ENDED 31 OCTOBER 2025

CONTENTS	PAGE
Trustees Annual Report	2
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 OCTOBER 2025

The Trustees have pleasure in presenting their report and the unaudited financial statements of the Foundation for the year ended 31 October 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) (effective January 2019).

OBJECTIVES AND ACTIVITIES

The Original Fit Factory Family Foundation was registered as a Charity on 17 October 2022 and concentrates on the Advancement of health (including the prevention or relief of sickness, disease or human suffering). Within our charity, 'wellbeing' refers to a person's physical and mental health, in addition to the state of comfort, health, happiness and safety. The Original Fit Factory Family Foundation's purpose is to help improve the wellbeing of individuals and families all over the world.

As a charity, we aim to raise money through donations. The Original Fit Factory Family Foundation acts in a grant-giving manner. In that, the donations we receive can be allocated to support other charities. These charities can apply for help from the Foundation or can be selected by the charity based on their alignment with The Original Fit Factory Family Foundation's purpose, vision and mission.

The Original Fit Factory Family Foundation is very proud to contribute to charities which support individuals and families wellbeing.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Type of governing document

The Original Fit Factory Family Foundation has a SCVO Model SCIO Constitution (Single tier).

Trustee recruitment and appointment

The trustee recruitment and appointment process at The Original Fit Factory Family Foundation aligns with the rules of OSCR and our constitution.

With regards to the stepping down of trustees, in accordance with the constitution, using a method of random selection, one-third (to the nearest round number) of the charity trustees shall retire from office following each meeting. Said trustee is eligible for re-appointment under clause 17 of the constitution by majority vote if they wish to be re-appointed.

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION

TRUSTEES ANNUAL REPORT (Cont...)

YEAR ENDED 31 OCTOBER 2025

With regards to the trustee recruitment and appointment process at The Original Fit Factory Family Foundation, the process aligns with the rules of OSCR and our constitution. The recruitment process starts with a discussion between the Board where the current skillset of the Board of Trustees is assessed. By identifying the skills the trustees hold, this allows us to spot gaps and identify which skillsets are needed. The identification of skills we require allows the Board to identify what we are looking for when recruiting a new trustee. The next step of our recruitment process is to seek out individuals who would fit this role, hold interviews and appoint the person the Board believed is the best fit. As per our constitution, the Board may at any time appoint any person to be a charity trustee by way of a resolution passed by majority vote.

In accordance with our constitution, the minimum number of trustees is three and the maximum number of trustees is four. In the year to 31 October 2025, changes in trustees are noted on page 5.

ACHIEVEMENTS AND PERFORMANCE

The Foundation raises money through donations and received £1,752 (2024: £16,029) donations in the year. It has been decided to cease operations and OSCR has been informed with the cessation process commenced.

FINANCIAL REVIEW

Statement of the charity's policy on Reserves;

Reserves Policy

1. **Introduction:** This Reserves policy applies to The Original Fit Factory Family Foundation, a charity dedicated to improve the wellbeing of individuals and families all over the world. Our funding streams include donations by related Group companies.
2. **Purpose of Reserves:** The purpose of our Reserves is to ensure the stability and financial security of the charity. Reserves provide a safety net against unforeseen financial demands and enable us to continue our vital work, even during times of unexpected financial challenges.
3. **Level of Reserves:** The level of Reserves is determined by assessing the charity's operational needs, potential risks and future projects. Given we have no operating costs or liabilities, we have little need for Reserves. This level is reviewed annually by the Board of Trustees.
4. **Usage of Reserves:** Reserves are to be used in circumstances where there is a shortfall in funding, to cover unplanned essential expenses or to take advantage of opportunities that align with our charitable objectives. Any decision to use Reserves will require approval from the Board of Trustees.
5. **Policy Review:** This Reserves policy will be reviewed on an annual basis to ensure it continues to reflect the charity's financial position and strategic priorities. The review will be conducted by the finance committee before being approved by the Board of Trustees.

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION

TRUSTEES ANNUAL REPORT (Cont...)

YEAR ENDED 31 OCTOBER 2025

Reserves Policy (Cont....)

As at 31 October 2025, The Original Fit Factory Family Foundation had reserves of £1 (2024: £1). This amount is the funds at bank.

Future plans

The OSCR cessation process will be completed over the next few months.

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION

TRUSTEES ANNUAL REPORT (Cont...)

YEAR ENDED 31 OCTOBER 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name The Original Fit Factory Family Foundation

Charity number SC052071

Address Cadder House
160 Clober Road
Milngavie
G62 7LW

Trustees L Burns
C Chalmers
L Gordon
D Weir

Independent examiner M Tenby CA FCIE
Armstrong Watson LLP
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

Bankers Bank of Scotland plc
110 Queen Street
Glasgow
G1 3BY

Signed on behalf of the Trustees

D Weir

D Weir
Trustee

Date: 9 June 2026

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE
THE ORIGINAL FIT FACTORY FAMILY FOUNDATION
YEAR ENDED 31 OCTOBER 2025

I report on the accounts of the Foundation for the year ended 31 October 2025 which are set out on pages 7 to 12.

Respective responsibilities of Trustees and Examiner

The 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 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 Independent Examiner's statement

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the Foundation 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave 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.

M Tenby

M Tenby CA FCIE
Independent Examiner
Armstrong Watson LLP
Caledonia House
89 Seaward Street
Glasgow G41 1HJ

Date: 9 June 2026

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES (incorporating an Income and Expenditure Account)

FOR THE YEAR ENDED 31 OCTOBER 2025

	Note	Total Funds 2025 £	Total Funds 2024 £
INCOME FROM			
Donations	2	<u>1,752</u>	<u>16,029</u>
TOTAL		<u>1,752</u>	<u>16,029</u>
EXPENDITURE ON			
Raising funds	3	(102)	(45)
Charitable activities	4	<u>(1,650)</u>	<u>(16,029)</u>
TOTAL		<u>(1,752)</u>	<u>(16,074)</u>
NET (EXPENDITURE)/INCOME		<u>-</u>	<u>(45)</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1</u></u>	<u><u>1</u></u>

All funds are unrestricted

The notes on pages 9 to 12 form part of these financial statements

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION

BALANCE SHEET

AS AT 31 OCTOBER 2025

	2025 £	2024 £
CURRENT ASSETS		
Cash at bank	<u>1</u>	<u>1</u>
	1	1
CURRENT LIABILITIES		
Creditors: Amounts falling due within one year	<u>-</u>	<u>-</u>
NET CURRENT ASSETS	<u>1</u>	<u>1</u>
NET ASSETS	<u>1</u>	<u>1</u>
UNRESTRICTED FUNDS	<u>1</u>	<u>1</u>

These financial statements were approved by the members of the Board on 9 June 2026 and are signed on their behalf by:

D Weir

D Weir
Trustee

The notes on page 9 to 12 form part of these financial statements

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 OCTOBER 2025

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements of the Foundation, 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.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in Sterling (£).

Going Concern

The financial statements have been prepared on a going concern basis which the trustees believe to be appropriate.

Income

All income is recognised in the Statement of Financial Activities once the Foundation has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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 the resources.

Creditors and provisions

Creditors and provisions are recognised when the Foundation has a legal or constructive obligation at the reporting date as a result of a past event, it is probable that the charity will be required to settle the obligation and the amount of the obligation can be reliably estimated. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due. Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

Grants payable

Grants payable in furtherance of the Foundation's objects are recognised when paid to the receiving organisation.

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (Cont...)

YEAR ENDED 31 OCTOBER 2025

Allocation and apportionment of costs

Support costs are those functions that assist the work of the Foundation but do not directly undertake charitable activities. Support costs include back office costs, finance and governance costs which support the Foundation's programmes and activities. These costs have been allocated to expenditure on charitable activities.

Taxation

The Foundation has been granted charitable status by HM Revenue & Customs and as a result no liability to income tax arises on its charitable activities.

Fund accounting

The Trustees confirm that no stipulations have been put on the Foundation's funds and, as a result, all funds are Unrestricted.

Financial Instruments

The Foundation enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like other accounts receivable and payable.

Debt instruments like other accounts receivable and payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, are measured, initially and subsequently, at the undiscounted amount of cash or other consideration expected to be paid or received.

Financial assets measured at cost and amortised cost are assessed at the end of each reporting year for evidence of impairment and if found, an impairment loss is recognised in profit or loss.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Judgements

The Foundation considers on an annual basis the judgements that are made by management when applying its significant accounting policies that would have the most significant effect on amounts that are recognised in the financial statements. The trustees consider there are no such significant judgements.

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (Cont...)

YEAR ENDED 31 OCTOBER 2025

2. INCOME FROM DONATIONS

	2025	2024
	£	£
Income from related parties (see Note 7)	<u>1,752</u>	<u>16,029</u>

3. RAISING FUNDS

	2025	2024
	£	£
Bank charges	<u>102</u>	<u>45</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support Costs (Note 5)	Totals
	£	£	£
Grants to institutions	<u>-</u>	<u>1,650</u>	<u>1,650</u>

	2025	2024
	£	£
Grants to institutions		
The Homeless World Cup Foundation	<u>-</u>	<u>16,029</u>

These grants are made in the furtherance of the Foundation's charitable purposes.

5. SUPPORT COSTS

	2025	2024
	£	£
Independent examination	<u>1,650</u>	<u>-</u>

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (Cont...)

YEAR ENDED 31 OCTOBER 2025

6. TRUSTEES REMUNERATION AND BENEFITS

No salaries, wages or expenses have been paid to the trustees during the year (2024: £nil).

7. RELATED PARTY DISCLOSURES

The Foundation received funds from related parties in the year as follows;

	2025 £	2024 £
The Original Fit Factory Ltd	<u>1,752</u>	<u>16,029</u>

The Original Fit Factory Family Foundation

Scotland - Charity number SC052071

Accounts

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION (SCIO)

**REPORT OF THE TRUSTEES & UNAUDITED FINANCIAL
STATEMENTS**

YEAR ENDED 31 OCTOBER 2024

Charity Number SC052071

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION
REPORT & FINANCIAL STATEMENTS
YEAR ENDED 31 OCTOBER 2024

CONTENTS	PAGE
Trustees Annual Report	2
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 OCTOBER 2024

The Trustees have pleasure in presenting their report and the unaudited financial statements of the Foundation for the year ended 31 October 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) (effective January 2019).

OBJECTIVES AND ACTIVITIES

The Original Fit Factory Family Foundation was registered as a Charity on 17 October 2022 and concentrates on the Advancement of health (including the prevention or relief of sickness, disease or human suffering). Within our charity, 'wellbeing' refers to a person's physical and mental health, in addition to the state of comfort, health, happiness and safety. The Original Fit Factory Family Foundation's purpose is to help improve the wellbeing of individuals and families all over the world.

As a charity, we aim to raise money through donations. The Original Fit Factory Family Foundation acts in a grant-giving manner. In that, the donations we receive can be allocated to support other charities. These charities can apply for help from the Foundation or can be selected by the charity based on their alignment with The Original Fit Factory Family Foundation's purpose, vision and mission.

In the year to 31 October 2024, we supported The Homeless World Cup Foundation whose purpose, vision and mission aligns with ours.

The Original Fit Factory Family Foundation is very proud to contribute to charities which support individuals and families wellbeing.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Type of governing document

The Original Fit Factory Family Foundation has a SCVO Model SCIO Constitution (Single tier).

Trustee recruitment and appointment

The trustee recruitment and appointment process at The Original Fit Factory Family Foundation aligns with the rules of OSCR and our constitution.

With regards to the stepping down of trustees, in accordance with the constitution, using a method of random selection, one-third (to the nearest round number) of the charity trustees shall retire from office following each meeting. Said trustee is eligible for re-appointment under clause 17 of the constitution by majority vote if they wish to be re-appointed.

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION

TRUSTEES ANNUAL REPORT (Cont...)

YEAR ENDED 31 OCTOBER 2024

With regards to the trustee recruitment and appointment process at The Original Fit Factory Family Foundation, the process aligns with the rules of OSCR and our constitution. The recruitment process starts with a discussion between the Board where the current skillset of the Board of Trustees is assessed. By identifying the skills the trustees hold, this allows us to spot gaps and identify which skillsets are needed. The identification of skills we require allows the Board to identify what we are looking for when recruiting a new trustee. The next step of our recruitment process is to seek out individuals who would fit this role, hold interviews and appoint the person the Board believed is the best fit. As per our constitution, the Board may at any time appoint any person to be a charity trustee by way of a resolution passed by majority vote.

In accordance with our constitution, the minimum number of trustees is three and the maximum number of trustees is four. In the year to 31 October 2024, changes in trustees are noted on page 5.

ACHIEVEMENTS AND PERFORMANCE

The Original Fit Factory Family Foundation aims to raise money through donations. As a charity, we worked with a company who organised experiential events. Each of their customers was given an opportunity at check-out to make a charity donation. This was then donated to The Original Fit Factory Family Foundation. We received £16,029 (2023: £205,852) donations in the year.

The Original Fit Factory Family Foundation has worked closely with charities whose vision, mission and values aligned with ours. During the year, we supported:

- The Homeless World Cup Foundation, whose aim is to end homelessness worldwide, through our donation of £16,029.

FINANCIAL REVIEW

Statement of the charity's policy on Reserves;

Reserves Policy

1. **Introduction:** This Reserves policy applies to The Original Fit Factory Family Foundation, a charity dedicated to improve the wellbeing of individuals and families all over the world. Our funding streams include donations by related Group companies.
2. **Purpose of Reserves:** The purpose of our Reserves is to ensure the stability and financial security of the charity. Reserves provide a safety net against unforeseen financial demands and enable us to continue our vital work, even during times of unexpected financial challenges.
3. **Level of Reserves:** The level of Reserves is determined by assessing the charity's operational needs, potential risks and future projects. Given we have no operating costs or liabilities, we have little need for Reserves. This level is reviewed annually by the Board of Trustees.

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION

TRUSTEES ANNUAL REPORT (Cont...)

YEAR ENDED 31 OCTOBER 2024

Reserves Policy (Cont....)

4. **Usage of Reserves:** Reserves are to be used in circumstances where there is a shortfall in funding, to cover unplanned essential expenses or to take advantage of opportunities that align with our charitable objectives. Any decision to use Reserves will require approval from the Board of Trustees.
5. **Policy Review:** This Reserves policy will be reviewed on an annual basis to ensure it continues to reflect the charity's financial position and strategic priorities. The review will be conducted by the finance committee before being approved by the Board of Trustees.

The Original Fit Factory Family Foundation may keep money aside as a Reserve to allow the donation pot to increase over time. This allows the charity to provide larger donations and support to charities. As at 31 October 2024, The Original Fit Factory Family Foundation had reserves of £1 (2023: £46). This amount is the funds at bank which would continue to be added to over time for the following year's donations.

Future plans

Our future plans include creating more partnerships with other organisations to allow us to support more charities through donations.

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION

TRUSTEES ANNUAL REPORT (Cont...)

YEAR ENDED 31 OCTOBER 2024

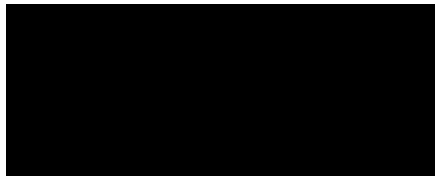
REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name The Original Fit Factory Family Foundation


Charity number SC052071

Address Cadder House
160 Clober Road
Milngavie
G62 7LW

Trustees



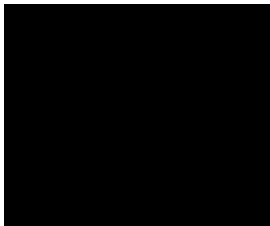
Independent examiner


Armstrong Watson LLP
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

Bankers

Bank of Scotland plc
110 Queen Street
Glasgow
G1 3BY

Signed on behalf of the Trustees



Date: 6 October 2025

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE
THE ORIGINAL FIT FACTORY FAMILY FOUNDATION
YEAR ENDED 31 OCTOBER 2024

I report on the accounts of the Foundation for the year ended 31 October 2024 which are set out on pages 7 to 12.

Respective responsibilities of Trustees and Examiner

The 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 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.

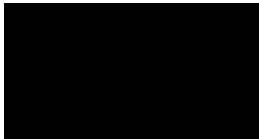
Basis of Independent Examiner's statement

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the Foundation 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave 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.



Armstrong Watson LLP
Caledonia House
89 Seaward Street
Glasgow G41 1HJ

Date: 6 October 2025

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES (incorporating an Income and Expenditure Account)

FOR THE YEAR ENDED 31 OCTOBER 2024

	Note	Total Funds 2024 £	Total Funds 2023 £
INCOME FROM			
Donations	2	<u>16,029</u>	205,852
TOTAL		<u>16,029</u>	205,852
EXPENDITURE ON			
Raising funds	3	(45)	46
Charitable activities	4	<u>(16,029)</u>	(205,852)
TOTAL		<u>(16,074)</u>	(205,806)
NET (EXPENDITURE)/INCOME		<u>(45)</u>	<u>46</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1</u></u>	<u>46</u>

All funds are unrestricted

The notes on pages 9 to 12 form part of these financial statements

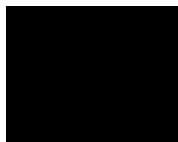
THE ORIGINAL FIT FACTORY FAMILY FOUNDATION

BALANCE SHEET

AS AT 31 OCTOBER 2024

	2024 £	2023 £
CURRENT ASSETS		
Cash at bank	<u>1</u>	<u>46</u>
	1	46
CURRENT LIABILITIES		
Creditors: Amounts falling due within one year	<u>-</u>	<u>-</u>
NET CURRENT ASSETS	<u>1</u>	<u>46</u>
NET ASSETS	<u><u>1</u></u>	<u><u>46</u></u>
 UNRESTRICTED FUNDS	 <u><u>1</u></u>	 <u><u>46</u></u>

These financial statements were approved by the members of the Board on 6 October 2025 and are signed on their behalf by:



Trustee

The notes on page 9 to 12 form part of these financial statements

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 OCTOBER 2024

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements of the Foundation, 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.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in Sterling (£).

Going Concern

The financial statements have been prepared on a going concern basis which the trustees believe to be appropriate.

Income

All income is recognised in the Statement of Financial Activities once the Foundation has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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 the resources.

Creditors and provisions

Creditors and provisions are recognised when the Foundation has a legal or constructive obligation at the reporting date as a result of a past event, it is probable that the charity will be required to settle the obligation and the amount of the obligation can be reliably estimated. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due. Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

Grants payable

Grants payable in furtherance of the Foundation's objects are recognised when paid to the receiving organisation.

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (Cont...)

YEAR ENDED 31 OCTOBER 2024

Allocation and apportionment of costs

Support costs are those functions that assist the work of the Foundation but do not directly undertake charitable activities. Support costs include back office costs, finance and governance costs which support the Foundation's programmes and activities. These costs have been allocated to expenditure on charitable activities.

Taxation

The Foundation has been granted charitable status by HM Revenue & Customs and as a result no liability to income tax arises on its charitable activities.

Fund accounting

The Trustees confirm that no stipulations have been put on the Foundation's funds and, as a result, all funds are Unrestricted.

Financial Instruments

The Foundation enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like other accounts receivable and payable.

Debt instruments like other accounts receivable and payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, are measured, initially and subsequently, at the undiscounted amount of cash or other consideration expected to be paid or received.

Financial assets measured at cost and amortised cost are assessed at the end of each reporting year for evidence of impairment and if found, an impairment loss is recognised in profit or loss.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Judgements

The Foundation considers on an annual basis the judgements that are made by management when applying its significant accounting policies that would have the most significant effect on amounts that are recognised in the financial statements. The trustees consider there are no such significant judgements.

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (Cont...)

YEAR ENDED 31 OCTOBER 2024

2. INCOME FROM DONATIONS

	2024	2023
	£	£
Income from related parties (see Note 7)	<u>16,029</u>	<u>205,852</u>

3. RAISING FUNDS

	2024	2023
	£	£
Bank (charges)/compensation income	<u>(45)</u>	<u>46</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support Costs (Note 5)	Totals
	£	£	£
Grants to institutions	<u>16,029</u>	<u>-</u>	<u>16,029</u>

	2024	2023
	£	£
Grants to institutions		
Ronald McDonald House Charities (UK)	-	100,000
The Homeless World Cup Foundation	16,029	23,972
The White Lily Fund	-	1,000
Crohn's & Colitis Foundation	<u>-</u>	<u>80,880</u>
	<u>16,029</u>	<u>205,852</u>

These grants are made in the furtherance of the Foundation's charitable purposes.

THE ORIGINAL FIT FACTORY FAMILY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (Cont...)

YEAR ENDED 31 OCTOBER 2024

5. SUPPORT COSTS

There were no support costs incurred in the year.

6. TRUSTEES REMUNERATION AND BENEFITS

No salaries, wages or expenses have been paid to the trustees during the year (2023: £nil).

7. RELATED PARTY DISCLOSURES

The Foundation received funds from related parties in the year as follows;

	2024 £	2023 £
The Original Fit Factory Ltd	16,029	124,972
Trufusion Management LLC	<u>-</u>	<u>80,880</u>
	<u>16,029</u>	<u>205,852</u>