

APPENDIX 1

OSCR

Scottish Charity Regulator
Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	14	03	25	To	31	03	25

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Rogues Gallery

SC 053192
[Redacted]

[Redacted]
Postcode [Redacted]

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	[Redacted]			
2	[Redacted]			
3	[Redacted]			
4	[Redacted]			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

SCIO constitution

Trustee recruitment and appointment

At board meetings

Objectives and activities

Charitable purposes

The organisation's purpose is the advancement of the arts by: (a). The provision of a public space where people in Glasgow and surrounding area can come to create, exhibit, volunteer, meet other artists and develop their skills. A safe space to create art, reduce loneliness and enhance a sense of community. (b) Providing the public access to art and artists who are exhibiting and creating their work, encouraging an appreciation for art, its creation, and inspiring people to participate. (c). For the public benefit, the opening of a civic space for the arts in a Glasgow central retail area, where shop fronts are closing, and destination experiences are on the rise. (c). For the public benefit, the opening of a civic space for the arts in a Glasgow central retail area, where shop fronts are closing, and destination experiences are on the rise.

Summary of the main activities in relation to these objects

(a) The charity acquired a shop unit in the St Enoch Centre in February 2025 at a very advantageous rate of 10% of monthly turnover, however with the provision that if any business wanted the unit at full rent, we would be obliged to leave the premises. The unit included a seating area for artists and the public to meet and converse. (b) The unit opened in March, exhibiting artists work from the local area. The artists and volunteers in charge of the unit for the day were painting and creating at easels and tables, encouraging the public to watch and even participate. (c) The unit is vibrant and colourful, with curated music, encouraging the public in to view the art and stay for a while, enjoy the atmosphere, and appreciate the unusual phenomenon of artists at their work, in a shop unit that might otherwise be empty.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

First and foremost the acquisition of a premises. The Charity was founded on the 14th March 2024, and it took 10 months of searching and communicating to find a suitable unit. 4 weeks were spent renovating the premises with trustees and volunteers.

Donations were used to fund the renovations. Finally at the beginning of march 2025 the gallery opened to the public. the reception was immediate and positive, including the staff and management at the Enoch centre, who were delighted at the colour and life it brought to the mall.

Over the next few months the gallery began to acquire more and more artists exhibiting their work, paying a small rent for wall space and low commission rates on sales.

After 3 months the gallery began to break even and show a small surplus.

Financial review

Brief statement of the charity's policy on reserves

No reserves

Details of any deficit

Donated facilities and services (if any)


APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Chair	
Date	15.11.2025	

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Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	14	03	2024		31	03	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	796				796 -	0
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	1869				1869 -	0
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	2655 -	-	-	-	2655 -	0 -
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	2655 -	-	-	-	2655 -	0 -
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	0
Investment management costs					-	
Payments relating directly to charitable activities	2385				2385 -	0
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	2385 -	-	-	-	2385 -	0 -
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2385 -	-	-	-	2385 -	0 -
Net receipts / (payments)	280 -	-	-	-	280 -	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	280 -	-	-	-	280 -	0 -

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	0				0 -	0
	Surplus / (deficit) shown on receipts and payments account					-	
						-	
						-	
	Cash and bank balances at end of year	280 -	-	-	-	280 -	0 -
	(Agree balances with receipts and payments account(s))	280				280	0

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				0
				0
		Total	-	0 -

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of
approval

			15.11.2025

* Please note - OSCR will accept digital or typed signatures

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Donations were used to renovate the shop and provide basic equipment for running the shop and art supplies.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

X

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Bank donations	635				-	
Cash donations	161				-	
					-	
					-	
Total	796 -	-	-	-	-	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Art sales	1840				1840 -	0
Artist wall space rent	25				25 -	0
Sales commissions	4				4 -	0
					-	
					-	
					-	
					-	
Total	1869 -	-	-	-	1869 -	0 -
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Artists' payments	1651				1651 -	0
Public liability insurance	274				274 -	
Bank charges	18				18 -	
Card payment commission	23				23 -	
Renovations	419				419 -	
					-	
					-	
					-	
					-	
Total	2385 -	-	-	-	2385 -	0 -
	-	-	-	-	-	-

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	Rogues Gallery					
	Registered charity number	SC 053192					
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	14	03	2024	to	31	03	2025
						(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.</p>						
Basis of independent examiner's statement	<p>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 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.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> 1. The records have been kept in a professional manner 2. They have adhered to their mission statement and core objectives 						
Signed**:				Date:	24TH NOVEMBER 2025		
Name:							
Relevant professional qualification(s) or body (if any):							
Address:							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**OSCR will accept digital or typed signatures.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**