REGISTERED CHARITY NUMBER: SC046843

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2026

for

Refuweegee

Refuweegee

(ref-u-wee-gee)

noun - A person who upon arrival in Glasgow is embraced by the people of the city, a person considered to be local.

see also Glaswegian -

We're all fae somewhere

Refuweegee

Contents of the Financial Statements
for the Year Ended 31 March 2026

Reference and Administrative Details for the Year Ended 31 March 2026

PRINCIPAL ADDRESS	Third Floor, 24 George Square Glasgow G2 1EG
REGISTERED CHARITY NUMBER	SC046843
AUDITORS	Nelson Gilmour Smith Chartered accountants & statutory auditor Mercantile Chambers 53 Bothwell Street Glasgow G2 6TB
BANKERS	TSB 94-102 Kilmarnock Road Shawlands Glasgow G41 3NN
WEBSITE	www.refuweegee.co.uk
EMAIL	Enquiries@refuweegee.co.uk
SOCIAL MEDIA	Facebook, Twitter, Instagram: @refuweegee

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. 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

Purpose

Refuweegee is a registered charity warmly welcoming forcibly displaced people who are making their new home in Glasgow, and broader Scotland. Our purposes as recorded in our constitution are:

1. Providing welcome packs to refugees, asylum seekers and forcibly displaced people arriving in Glasgow and the surrounding area to ease their transition to life in an unfamiliar place and help them feel welcome in their new home.
2. Working in collaboration with international organisations with the aim of raising awareness of the difficulties faced by refugees, asylum seekers and forcibly displaced people worldwide.
3. Organising and delivering events both locally and internationally, providing a platform for community engagement and integration.

We support people in a wide range of ways both immediately and sustained over many years, if needed. We support asylum seekers, refugees and anyone in need of help. This intentional act helps build bridges between new and established communities.

Refuweegee's core is the aim to treat everyone with kindness and dignity.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Tenth Anniversary

In December 2025 Refuweegee celebrated its tenth anniversary. What began as a voluntary project has evolved into a charity employing 16 people. This ten-year journey has been challenging at points with different trials and obstacles over the years. Reaching our tenth anniversary is demonstrative evidence of how much Refuweegee has evolved and is an achievement of which the Board and staff are proud to have reached.

The role of Refuweegee in Glasgow and within the charitable sector has grown over ten years and continues to do so in order to meet the increased demand for support.

Refuweegee's contact with people increases every year. In 2025, the tenth anniversary year, Refuweegee welcomed an average of 1,000 people each week.

Just prior to the anniversary, Refuweegee launched a new campaign - Safe With Me. This campaign invites individuals and businesses to identify their locations as safe havens for anyone experiencing or worried about hate on the streets. This visible network of secure spaces is a clear message of support and kindness from the existing community.

The Safe With Me map on Refuweegee's website signposts individuals to all individuals and businesses who have signed up to this campaign, nationally and internationally.

Evaluating our Objectives

With funding from Inspiring Scotland in 2023, Refuweegee worked with Evaluation Support Scotland to refine all activity to sit within the following four organisational objectives.

1. Forcibly displaced people are more able to have their voices heard
2. Forcibly displaced people are less isolated
3. Forcibly displaced people are better able to have their basic needs met
4. Forcibly displaced people have improved mental health

Below is a list of the activities and services delivered in 2025/26 against these organisational outcomes, with some activities meeting multiple outcomes.

ACHIEVEMENTS AND PERFORMANCE
Charitable activities - continued
Forcibly displaced people are more able to have their voices heard

- We continued to invest in our advisory board. This group of people with the lived experience of being displaced guide our strategy and ensure we are meeting needs with dignity. In January 2026 the Advisory Board began work with Amnesty Scotland on Power-Up: a project funded by the Independent Human Rights Fund Scotland which aims to increase lobbying skills within our community.

- From January to March 2026, we worked with an external evaluator to collect feedback from volunteers, referral partners and visitors (our term for service users). Engaging an external provider dramatically reduced the inherent power imbalance and created a safe space for feedback, enabling the community to share their honest thoughts and guaranteeing their voices were heard.

Forcibly displaced people are less isolated

- In 2025/26 we spent more money refunding travel for visitors to our service than ever before: £23,431 - nearly £4,000 more than the previous year. Reimbursing travel removes a significant cost barrier for people in receipt of a weekly asylum allowance of just £9.95. This equates to a daily allowance of £1.42 and a daily bus ticket in Glasgow in 25/26 was £6.30. Reimbursing travel means autonomy of movement: freedom to move around the city to visit lawyers and other support professionals including GPs as well as visiting friends and engaging in society. At its most acute, refunding a daily bus ticket gives people the reason and means to leave their hotel room where they report feeling trapped, or detained.

- We maintained a programme of cultural activity designed to combat social isolation which included:
o Organising trips to the Tron Theatre pantomime; Scottish Opera performances and dance shows at the Theatre Royal Glasgow as well as a trip to the Talbot Rice Gallery in Edinburgh.
o Hosting bi-monthly social events, giving people rare opportunities to gather socially in the evening.
o Weekly classes in sewing, knitting and art which gathered people together to commune whilst being creative.

Forcibly displaced people are better able to have their basic needs met

- Our free shop continued to be a huge success this year. The shop distributes donated items including clothes, toiletries, all baby items, toys, games and household items. In 2025/26, we offered 6,174 appointments in our free shop. Counting people only once, the total number of people helped in the shop was 4,110.

- We responded to emergencies, delivering 587 parcels across Glasgow thanks to our volunteer delivery drivers.

- Our furniture delivery programme helps people transform empty flats into homes with basic essentials. Priority is always given to the most vulnerable: families with children and people without beds.

- By the end of March 2026, our pram programme, which distributes donated prams and buggies, reached a total of 1,798 prams re-homed since we began in 2016.

- The original output of Refuweegee in 2015 was curated welcome packs with both essential and small luxury items, including an individual letter of welcome 'fae a local'. This tangible demonstration of welcome continued in 2025/26 with the distribution of curated packs to individuals and families arriving in the city.

Furniture, prams, items for welcome packs, clothes, toys, shoes, toiletries etc are all donated to Refuweegee from people and businesses across Glasgow and beyond. Refuweegee embodies a circular model, receiving thousands of goods and items each year which would be going to landfill. Instead, Refuweegee distributes them to those in desperate need. Our operational model extends the lifespan of thousands of items.

We use social media to promote connections between those donors and recipients, encouraging more people to help others and the environment, by donating and reducing waste.

Forcibly displaced people have improved mental health

- In 2025/26 we continued our relaxed Conversation Club where people can practice their English language skills while playing games and having fun. Improving language skills is a key factor in people integrating into Scotland and building connections in their new home.

ACHIEVEMENTS AND PERFORMANCE

- We created volunteer opportunities, giving people purpose in their lives and shape to their weeks. Each week we welcomed an average of 140 people into volunteering opportunities at Refuweegee. The majority of these volunteers are refugees and people seeking asylum. Volunteering restores purpose and value into the lives of people unable to work. Volunteering takes place across a number of areas: in our free-shop; sorting donations; greeting and supporting people in our welcome space; delivering furniture as well as emergency food parcels; in our playroom and at our reception desk, welcoming people to our space.

- We see people travelling through our services from first point of contact as recipient of help, to becoming volunteers who help others. We regard this transition as evidence of people becoming stronger with improved mental health, and confidence.

Key to meeting all these outcomes is our welcome space (previously referred to as our hang-out space).

The welcome space is a joyous, busy place that is safe, warm and welcoming for people to stay as long as they need. People can create connections and meet others in the same situation while enjoying warmth, welcome and free food.

In 2025/26 we extended and added to the welcome space in direct response to what the community requested. The welcome space comprises a café area, a family space, a library, a hang-out/chill area, a games room, a barber area and a pool table.

The most poignant expansion of the welcome space in 2025/26 was the provision of a safe sleeping area where those who are street homeless can rest. We transformed office space into a quiet room with capacity for eight people to get valuable rest during the day.

The most important part of the welcome space is providing explicit welcome and friendship to all who come to Refuweegee.

The average number of visitors to the Welcome Space each week in 2025/26 was approximately 800.

Our Community of Volunteers

Refuweegee was incredibly well supported in 2025/26 by individuals and corporate organisations, volunteering their time and energy to help meet the challenges of supporting over 1,000 visitors a week.

Volunteers from the forcibly displaced community and from the established community come together to support every area of Refuweegee's activity. Each week, we offer an average of 140 volunteering opportunities including:

- running the free-shop
- managing donations
- delivering prams and bulky items
- playing with children in our supervised play area
- offering advice and signposting to other agencies
- helping at classes and workshops
- supporting admin staff at reception
- cutting hair in our barber shop
- supporting activity in the Welcome Centre
- cooking for visitors and volunteers

A significant number of individuals transition from visitors to active volunteers, demonstrating a strong culture of reciprocity and community ownership. In 2025/26, displaced people in search of company, purpose and connection with others volunteered at Refuweegee and made a huge positive impact.

Corporate volunteering continued in 2025/26 with 55 companies sending a total of 690 staff members to volunteer with us. Each of these businesses provided essential help to ensure Refuweegee was able to meet each visitor at their point of need.

ACHIEVEMENTS AND PERFORMANCE
Fundraising and the Funding Landscape in 2025/26

Corporate Support
As well as donating staff time, companies across Glasgow and beyond gave financial support to Refuweegee. The total amount received from businesses was £23,070. This is less than half the amount we received in 2024/25 (£51,331). This is due in part to Refuweegee's strict ethical fundraising policy. However, we were delighted to be chosen as Grant Thornton's chosen charity for the year.

Individual Donors
Refuweegee's base of individuals grew again in 2025/26 with support from monthly commitments, one-off donations and through undertaking challenges. Over 1,000 individuals support Refuweegee and sincere thanks are extended to all these loyal and generous donors.

In 2025/26 people responded to Refuweegee's tenth anniversary appeal as well to positive articles in UK national press. We were delighted to increase our support from individuals to £171,736, an increase from the previous year of £44,920.

Individual Fundraisers
We welcomed the herculean efforts of our supporters who undertook challenges as varied as running local and international marathons, 10ks and 5ks; cycling challenges; doing the Kilt-walk; organising bake sales and plant sales; organising dance-a-thons; flash tattoo events and staging concerts, to name a few. Those undertaking fundraising campaigns for us raised £93,210, an increase of £14,885 compared to the previous year.

Supporters also backed Refuweegee's ten-year anniversary campaign on JustGiving; 'Double Digits Baby'. This campaign remains live until December 2026 but within this financial year raised £22,501.

Several supporters chose to raise money for Refuweegee at major life events: birthdays, weddings and in memory of family members. These gifts have added poignancy, and we are very grateful to be held in mind at these important moments.

Trust & Foundations
Trust and foundation income grew again in 2025/26 with 24 funders contributing £330,354: the highest amount raised from grant awards in our ten-year history.

The Board and staff of Refuweegee thank all these funding bodies for getting behind our mission and enabling us to grow with their support. Special thanks are due to the National Lottery who awarded two grants which combined amounted to £110,884 this year. One of these grants represents the first year of a five-year funding package: much welcome financial stability.

Community Fundraising
Fundraisers in the community continued to raise valuable funds for Refuweegee; nurseries, schools, churches, college and university societies and clubs raised a total of £29,162 for our work. Special thanks are due to the Scottish Episcopal Church who encouraged all churches in the Diocese of Glasgow and Galloway to fundraise for Refuweegee.

This income stream, like our corporate income stream, has significant potential for growth.

Statutory Support
In December 2025 Glasgow City Council announced that Refuweegee was included in the 2026 - 2029 Glasgow Community Fund cohort. This funding will begin in April 2026 and is incredibly welcome long-term support.

The Board and staff of Refuweegee thank everyone who gave in 2025/26, whose solidarity with our mission was felt as keenly as the financial support.

Challenges in 2025/26
Refuweegee was thankfully able to meet the additional demand being placed upon it and the whole charitable sector in 2025/26. Income was sufficient to maintain and develop services despite considerable demand creating significant challenges.

The housing crisis in Glasgow and across Scotland is keenly felt by the displaced community. Street homelessness has rocketed causing a pivot in our operations as we support a large number of deeply traumatised people being retraumatised through the experience of being homeless.

ACHIEVEMENTS AND PERFORMANCE

The increased demand for Refuweegee's services came in 2025/26 with an increase in the complexity of cases largely caused by the ongoing housing crisis. The staff team dealt with increasing numbers of people presenting with acute emotional and psychological distress who are not being supported by other providers. This is increasing the number of visitors requiring specialist support from the staff team and stretching resources even more.

Externally, press coverage previously considered rare and far-right is now common-place. Anti-immigration rhetoric and misinformation has flooded into the mainstream to the point of being accepted as fact. This has created a very challenging environment breeding division and hate which in turn means even more people need Refuweegee's help to feel safe.

While the political environment continued to sour and the demand for our help from the displaced community rocketed. This meant that Refuweegee's small team carried a huge mental load. In 2025/26 staff members described emotional whiplash; ricocheting between different mental spaces as they try to maintain their sense of hope while war rages and the far-right's rhetoric pervade mainstream media. Some members of the team have lived-experience of being displaced and some of our team have public profiles standing up against the far right. All our staff are struggling with the socio-political changes to our political identity and are fearful of the future.

The complex challenge of 2025/26 was how to best care for the team and keep people resilient and positive while maintaining as much of Refuweegee's activities as possible.

FINANCIAL REVIEW

Financial position

For the year ended 31 March 2026, the charity generated a net surplus of £78,905 (2025: £515). At 31 March 2026 total reserves stood at £234,127 (2025: £155,222), with £110,218 of these being unrestricted, free reserves (2025: £106,298) and £2,744 being the net book value of the charity's fixed assets (2025: £2,125). The remaining funds of £121,165 were restricted (2025: £46,799).

Reserves policy

The trustee's policy has historically been to retain three months of running costs, within a target bracket of three to six months' worth of expenses.

In 2024/25, the Trustees temporarily agreed that reserves could drop to two months in recognition of the increasingly competitive funding landscape.

Trustees reviewed the reserves policy in early 2026 and reinstated the aim of retaining the target of three months running costs.

Three months expenditure stands at £166,653 and the balance sheet date unrestricted reserves currently stand at £110,218 (2025: £106,298). The trustees are aware that this policy is not being met and aim to build unrestricted reserves through income generation.

FUTURE PLANS

In the forthcoming year, 2026/27, Refuweegee commits to mitigating against the risks identified in our risk register by:

1. Expanding training for staff to promote resilience and well-being in the face of the current socio-political climate.
2. Enhancing our lobbying and advocacy work on human rights with partner Amnesty Scotland.
3. Building upon our Safe With Me Campaign.
4. Strengthening our fundraising activity by recruiting a fundraiser to develop corporate and community fundraising.
5. Exploring property stability with options of existing and new spaces.
6. Revising our constitution to better reflect our current remit.
7. Developing our response to risks associated to AI misinformation and enhancing our cybersecurity.

Each of these future objectives will help Refuweegee strengthen organisational resilience and meet the challenges of 2026/27 and beyond.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 16th September 2016. The charity was previously an unincorporated community project but changed its legal form to a SCIO. The assets of the unincorporated project were transferred to the SCIO on the 17th September 2016. It has a single tier structure and as such the trustees are the members of the charity.

Governance

The Board of Directors met each quarter and reviewed all operations. Throughout the year, Board members individually and collectively offered strategic support to the Senior Leadership Team and offered valuable critical analysis of operations.

The Board undertook a public recruitment campaign in 2025 to increase the number of Trustees. This resulted in the Board formally welcoming two new members on 27 February 2026; Hannah Cosgrove and Helena McGinty. Both new Board members bring sector relevant skills and experience, representing the field of human rights and the formation of safe spaces for displaced people.

Board Committees

Refuweegee established a finance committee in January 2025 in response to the charity's exponential financial growth which has seen a ten-fold income increase in the last six years (from £60,823 in 2018/19 to £659,583 in 2024/25).

The purpose of the finance committee is to review the ongoing financial performance of the organisation through consideration of all budgets, forecasts and management accounts.

The finance committee also takes responsibility for analysing financial policies, procedures and protocols. The Finance Committee is a cohort of three Board members, the Chief Executive and the Fundraising & Finance Manager.

The Committee report to the broader Board on all financial matters, informing other Trustees of anything salient or any matters of concern, creating a pathway of reporting from staff to Board.

To support the work of the Finance Committee, there is the potential to include co-opted members with a professional background in accountancy or financial management.

Members of the Finance Committee gave significant additional time to financial matters in 2025/26. Conservative income projections for trusts and foundations were ultimately unfounded as more grants were secured than expected. This concern, and challenges around utilities, meant the Finance Committee met five times in 2025/26 to offer additional support to the Chief Executive and Fundraising & Finance Manager.

Advisory Board

Board of Trustees is supported by an Advisory Board, made up of eight people all with the lived experience of being displaced. This Advisory Board are our critical friends, suggesting new mechanisms of support and delivery.

The Advisory Board is crucial: displaced people lose a huge amount of control over their lives. We strive to give the displaced community the power to contribute and shape the welcoming services we provide.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Staffing

Staffing remains Refuweegee's biggest expense totalling circa 65% of our total expenditure. Meeting each visitor at their point of need takes staff time and resources.

In 2025/26, our team consisted of six full-time staff and eight part-time staff. This team of 14 people rose to various challenges throughout the year while maintaining Refuweegee's core aim of welcoming people with kindness and dignity.

The Board of Trustees remain enormously grateful to all staff members who contributed to Refuweegee's continuing delivery of vital services.

In 2025/26 we welcomed two student interns onto our team through the Scottish Graduate School for Arts & Humanities Research Intern programme and Find A Solution Intern programme at the University of Glasgow's Student Opportunities Hub.

Both these students made a fantastic contribution to addressing strategic priorities: installing a new fundraising CRM system and undertaking evaluation of our visitor and volunteer experience.

Staff Training

In 2025/26 the impact of the souring political climate, and the additional demand for our help from the displaced community combined to create a challenging environment for our staff.

The Senior Leadership Team prioritised staff mental welfare in recognition of the significant toll being carried by the team.

Counselling and coaching is offered freely to all staff members. Collectively the team undertook training aimed at improving our approach to communicating under pressure. Female staff - and volunteers - undertook training in radical feminist self-defence which covered physical and verbal assertion techniques.

Staff training will be increased in 2026/27 with each staff member receiving at least 21 hours training in the year.

Key management remuneration

In the opinion of the Trustees, the key management of the charity comprises Selina Hales, Chief Executive; Hannah Gibbons, Head of Operations and Ruth Ogston, Fundraising and Finance Manager. Total employer costs relating to these posts for the year 2025-26 was £165,323 (2024-25: £157,970).

Active Partners

Refuweegee works in partnership with statutory and charitable organisations across Glasgow and beyond. Some partners refer people into our services; and we signpost and refer people to the services of others.

We strive to work sensitively and considerately within the ecosystem of supportive organisations working with forcibly displaced people. In 2025/6 we either received referrals from, or referred people to, 40 organisations.

These organisations are Aberlour, Asylum Health Bridging Team from NHSGGC, Alliance Scotland, Amma Birth Companions, Bikes for Refugees, British Red Cross, Central & West Integration Network, Citizens Advice Bureau, Community InfoSource, Cranhill Development Trust, Freedom From Torture, Glasgow Association of Mental Health, Glasgow City Council (multiple departments), Glasgow City Mission, Glasgow Clyde College, Glasgow Helps, Glasgow Rape Crisis Centre, Govan Community Project, Health and Social Care Alliance Scotland, International Women's Group, Just Right Scotland, Maryhill Integration Network, Maslows Community Shop, Mears, Migrant Help, Money Matters, Positive Action in Housing, Rape Crisis Scotland, Refugee Sanctuary Scotland, Renfrewshire Council, Scottish Association of Mental Health, Scottish Detainee Visitors, Scottish Refugee Council, Shelter Scotland, SiMY Community Development, Simon Community Scotland, South East Integration Network, TARA Project, The Wise Group and Turning Point.

We thank each of our partners with whom we worked with in 2025/26 and look forward to working with them in the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

Refuweegee's risk register identifies key areas of risk and corresponding mitigations. These key areas reflect external factors; internal operations; governance, people and finance.

The risk register is initially reviewed by the Senior Leadership team on a quarterly basis, then reported to and discussed at Board meetings.

In 2025/26, the risk register was expanded to focus on the increased political and social tension generated by the far right, across the Scottish and UK political landscape, and on the streets. Discord and the threat to safety were discussed at Board meetings as precautions and mitigations were agreed.

Robust discussion around the identified areas of risk ensure Refuweegee is as prepared as possible for challenges ahead.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on ....27/08/2026 0DC30000-D867-3ABD-ACEE-08DF073057F6..... and signed on its behalf by:

S Wan

0DC30000-D867-3ABD-ACEE-08DF073057F6
....
S Wan - Trustee

Report of the Independent Auditors to the Trustees of Refuweegee

Opinion
We have audited the financial statements of Refuweegee (the 'charity') for the year ended 31 March 2026 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 March 2026 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other matters
The prior period financial statements were not audited and therefore the comparative figures in these financial statements are unaudited.

Other information
The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

Report of the Independent Auditors to the Trustees of
Refuweegee

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity, we identified the principal risks of non-compliance with laws and regulations and the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. We evaluated managements' incentives and opportunities for the fraudulent manipulation of the financial statements, including the risk of override of controls. Based on our assessment we adopted a substantive approach to our audit testing. Audit procedures performed included:

Testing a sample of transactions to source documentation. We select sample sizes having regard to the inherent risk (specific and general), the quality of the internal controls and the risk that our testing might not detect possible misstatements.

Making enquiries of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims. Identifying legislation of particular relevance to the entity and obtaining audit evidence regarding compliance with that legislation.

Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business

There are inherent limitations in the audit procedures described above. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery or concealment.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

Report of the Independent Auditors to the Trustees of Refuweegee

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew B Wilson (Senior Statutory Auditor)

For and on behalf of
Nelson Gilmour Smith
Chartered accountants & statutory auditor
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

Date: 8/9/2026

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	482,638	218,854	701,492	627,788
Other trading activities	4	41,016	-	41,016	31,795
Other income		3,008	-	3,008	-
Total		526,662	218,854	745,516	659,583
EXPENDITURE ON					
Raising funds	5	9,978	-	9,978	8,765
Charitable activities	6				
Support the forcibly displaced community		512,145	144,488	656,633	650,303
Total		522,123	144,488	666,611	659,068
NET INCOME		4,539	74,366	78,905	515
RECONCILIATION OF FUNDS					
Total funds brought forward		108,423	46,799	155,222	154,707
TOTAL FUNDS CARRIED FORWARD		112,962	121,165	234,127	155,222

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.

Refuweegee

Balance Sheet
31 March 2026

	Notes	2026 £	2025 £
FIXED ASSETS			
Tangible assets	12	2,744	2,125
CURRENT ASSETS			
Debtors	13	7,372	11,423
Cash at bank and in hand		264,067	196,195
		271,439	207,618
CREDITORS			
Amounts falling due within one year	14	(40,056)	(54,521)
NET CURRENT ASSETS		231,383	153,097
TOTAL ASSETS LESS CURRENT LIABILITIES		234,127	155,222
NET ASSETS		234,127	155,222
FUNDS	16		
Unrestricted funds:			
General fund		110,218	106,298
Designated Fixed Asset Fund		2,744	2,125
		112,962	108,423
Restricted funds		121,165	46,799
TOTAL FUNDS		234,127	155,222

The financial statements were approved by the Board of Trustees and authorised for issue on 31/08/2026 and were signed on its behalf by:

James Osborne
0DC30000-D867-3ABD-AD25-08DF073057F6

J Osborne - Trustee

The notes on pages 17 - 29 form part of these financial statements

Refuweegee

Cash Flow Statement
for the Year Ended 31 March 2026

	Notes	2026 £	2025 £
Cash flows from operating activities			
Cash generated from operations	1	69,923	39,843
Net cash provided by operating activities		69,923	39,843
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,051)	-
Net cash (used in)/provided by investing activities		(2,051)	-
Change in cash and cash equivalents in the reporting period		67,872	39,843
Cash and cash equivalents at the beginning of the reporting period		196,195	156,352
Cash and cash equivalents at the end of the reporting period		264,067	196,195

The notes on pages 17 - 29 form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2026

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2026 £	2025 £
Net income for the reporting period (as per the Statement of Financial Activities)	78,905	515
Adjustments for:		
Depreciation charges	1,432	2,222
Decrease/(increase) in debtors	4,051	(3,568)
(Decrease)/increase in creditors	(14,465)	40,674
Net cash provided by operations	69,923	39,843

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/25 £	Cash flow £	At 31/3/26 £
Net cash			
Cash at bank and in hand	196,195	67,872	264,067
	196,195	67,872	264,067
Total	196,195	67,872	264,067

1. GENERAL INFORMATION

Refuweegee ("the charity") is a Scottish charitable incorporated organisation governed by its Constitution. It was registered as a charity in Scotland (registered number SC046843) on 16th September 2016. Its registered address is 3rd Floor, 24 George Square, Glasgow, G2 1EG.

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 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

 continued...

2. ACCOUNTING POLICIES - continued

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments
The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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.

Plant and machinery - 33% on cost

Taxation
Refuweegee 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

	2026 £	2025 £
Individual Campaigns	96,210	78,325
Donations from Individuals	171,736	126,816
Corporate Donations	23,070	52,331
Donations from Groups, Universities & Schools	29,162	43,708
Grants	330,354	265,813
Gift Aid	50,960	40,775
Legacies	-	20,020
	701,492	627,788

continued...

4. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Fundraising campaigns	22,501	23,321
Merchandise Sales	3,305	924
Earned Income	15,210	7,550
	41,016	31,795

5. RAISING FUNDS

Raising donations and legacies

	2026	2025
	£	£
Merchandise	1,303	1,045
Campaign Costs	2,758	-
Events	-	3,253
Fundraising	5,917	4,467
	9,978	8,765

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Support the forcibly displaced community	646,897	9,736	656,633

Refuweegee has always relied upon our supporters and businesses donating the items needed to build a life: food, clothes, shoes, toiletries, household items, furniture, toys, prams and baby equipment. When physical donations run critically low, we use charitable platforms to buy items at a much-reduced price, stretching financial donations as far as we can.

The Critical Support spends reflect rare additional purchases to augment supplies of toiletries and food for our hang-out space as well as making sure we can respond to urgent needs as they present.

The Critical Support costs fell from £25,244 in 2024/25 to £12,737 in 2025/26 despite the significant increase in the number of visitors coming to our space. In 2025/26 we benefitted from an increase in donated items due to our new location and the responsive nature of our donors in times of turmoil.

continued...

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2026 £	2025 £
Staff Costs		
Salaries & Associated Costs	438,042	444,639
Staff Expenses	1,606	1,707
Staff Travel	1,003	880
Training & Wellbeing	4,809	3,616
Freelance Staff & Consulting	-	2,728
Operational Costs		
Building Services & Utilities	94,504	62,403
Fleet Cars	8,168	8,058
Insurance	7,423	8,281
IT, Office Equipment & Maintenance	28,291	24,917
Depreciation	1,432	2,222
Moving Office	-	16,830
Delivery Costs		
Project - Critical Support	12,737	25,244
Project - Collection & Deliveries	9,708	11,081
Project - Creative Projects	4,577	5,822
Project - Advisory Board	-	961
Project - Digital Devices	-	246
Project - Research Trip	1,170	-
Service User Travel	23,413	19,585
Other Costs		
Bank Charges & Paypal Fees on Donations	3,034	2,863
Professional Fees	6,980	1,680
	646,897	643,763

8. SUPPORT COSTS

	2026 £	2025 £
Accountancy support costs	2,640	2,640
Payroll Fees	3,016	-
Auditors' remuneration	4,080	3,900
	9,736	6,540

continued...

9. TRUSTEES' REMUNERATION AND BENEFITS

The Chief Executive, Selina Hales, is also a Trustee. During the year to 31 March 2026 total employer costs for this post were £65,488 (2025: £64,276). OSCR approval of this remuneration for her role as Chief Executive is detailed as per the constitution and the boards conflict policy has been adhered too. No Trustee received remuneration for their duties as a Trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

10. STAFF COSTS

	2026 £	2025 £
Wages and salaries	387,336	390,620
Social security costs	36,500	38,456
Other pension costs	14,206	15,563
	438,042	444,639

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

	2026	2025
Project Staff	16	15

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2026	2025
£60,001 - £70,000	1	1

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	477,425	150,363	627,788
Other trading activities	31,795	-	31,795
Total	509,220	150,363	659,583
EXPENDITURE ON			
Raising funds	8,016	749	8,765
Charitable activities			
Support the forcibly displaced community	508,593	141,710	650,303
Total	516,609	142,459	659,068
NET INCOME/(EXPENDITURE)	(7,389)	7,904	515
RECONCILIATION OF FUNDS			
Total funds brought forward	115,812	38,895	154,707
TOTAL FUNDS CARRIED FORWARD	108,423	46,799	155,222

12. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 April 2025	9,978
Additions	2,051
At 31 March 2026	12,029
DEPRECIATION	
At 1 April 2025	7,853
Charge for year	1,432
At 31 March 2026	9,285
NET BOOK VALUE	
At 31 March 2026	2,744
At 31 March 2025	2,125

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Other debtors	-	140
Digital Wallets	490	4,472
GCVS	2,978	-
Prepayments	3,904	6,811
	7,372	11,423

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Social security and other taxes	-	8,278
Pension	-	2,337
Accrued expenses	40,056	43,906
	40,056	54,521

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
Fixed assets	2,744	-	2,744	2,125
Current assets	150,274	121,165	271,439	207,618
Current liabilities	(40,056)	-	(40,056)	(54,521)
	112,962	121,165	234,127	155,222

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	2,125	-	2,125	4,347
Current assets	160,819	46,799	207,618	164,207
Current liabilities	(54,521)	-	(54,521)	(13,847)
	108,423	46,799	155,222	154,707

continued...

16. MOVEMENT IN FUNDS

	At 1/4/25 £	Net movement in funds £	Transfers between funds £	At 31/3/26 £
Unrestricted funds				
General fund	106,298	5,971	(2,051)	110,218
Designated Fixed Asset Fund	2,125	(1,432)	2,051	2,744
	108,423	4,539	-	112,962
Restricted funds				
GCVS Wellbeing Fund	10,427	73	-	10,500
Inspiring Scotland - Creative Communities	4,000	(4,000)	-	-
Bank of Scotland Foundation	21,372	(21,372)	-	-
Brownlie Charitable Trust	3,000	(3,000)	-	-
The Robertson Trust Plus Fund	8,000	(3,326)	-	4,674
National Lottery - Fairer Life Chances	-	75,684	-	75,684
National Lottery - Strengthening Communities	-	24,857	-	24,857
Amnesty International UK Section Charitable Trust	-	5,450	-	5,450
	46,799	74,366	-	121,165
TOTAL FUNDS	155,222	78,905	-	234,127

continued...

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	526,662	(520,691)	5,971
Designated Fixed Asset Fund	-	(1,432)	(1,432)
	526,662	(522,123)	4,539
Restricted funds			
Celtic Foundation	5,000	(5,000)	-
STV Appeal	12,000	(12,000)	-
Choose Love	10,000	(10,000)	-
The Bellahouston Bequest Fund	5,000	(5,000)	-
GCVS Wellbeing Fund	10,500	(10,427)	73
The Merchants House of Glasgow	2,000	(2,000)	-
The Trades House of Glasgow - Commonweal Fund	1,700	(1,700)	-
Inspiring Scotland - Creative Communities	12,000	(16,000)	(4,000)
Allied Vehicles Charitable Trust	720	(720)	-
Hugh Fraser Foundation	5,000	(5,000)	-
Bank of Scotland Foundation	30,000	(51,372)	(21,372)
Brownlie Charitable Trust	-	(3,000)	(3,000)
The Endrick Trust	2,000	(2,000)	-
The Robertson Trust Plus Fund	-	(3,326)	(3,326)
W A Cargill Fund	4,000	(4,000)	-
National Lottery - Fairer Life Chances	75,684	-	75,684
National Lottery – Strengthening Communities	35,200	(10,343)	24,857
Amnesty International UK Section Charitable Trust	8,050	(2,600)	5,450
	218,854	(144,488)	74,366
TOTAL FUNDS	745,516	(666,611)	78,905

continued...

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	111,465	(5,167)	106,298
Designated Fixed Asset Fund	4,347	(2,222)	2,125
	115,812	(7,389)	108,423
Restricted funds			
STV Appeal	5,000	(5,000)	-
GCVS Wellbeing Fund	10,000	427	10,427
HSBC Foundation	18,185	(18,185)	-
Inspiring Scotland - Creative Communities	-	4,000	4,000
The British Red Cross	1,710	(1,710)	-
Hugh Fraser Foundation	4,000	(4,000)	-
Bank of Scotland Foundation	-	21,372	21,372
Brownlie Charitable Trust	-	3,000	3,000
The Robertson Trust Plus Fund	-	8,000	8,000
	38,895	7,904	46,799
TOTAL FUNDS	154,707	515	155,222

continued...

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	509,220	(514,387)	(5,167)
Designated Fixed Asset Fund	-	(2,222)	(2,222)
	509,220	(516,609)	(7,389)
Restricted funds			
Celtic Foundation	5,000	(5,000)	-
STV Appeal	-	(5,000)	(5,000)
Choose Love	15,000	(15,000)	-
GCVS Wellbeing Fund	10,427	(10,000)	427
HSBC Foundation	-	(18,185)	(18,185)
Inspiring Scotland - Creative Communities	30,516	(26,516)	4,000
Allied Vehicles Charitable Trust	1,250	(1,250)	-
The British Red Cross	-	(1,710)	(1,710)
Hugh Fraser Foundation	5,000	(9,000)	(4,000)
Bank of Scotland Foundation	30,000	(8,628)	21,372
Brownlie Charitable Trust	3,000	-	3,000
JD Foundation	2,000	(2,000)	-
JTH Charitable Trust	1,000	(1,000)	-
Lidl Toy Bank	230	(230)	-
Miss E C Hendry's Charitable Trust	500	(500)	-
National Lottery - Awards for All	19,940	(19,940)	-
Scottish Children's Lottery Trust	2,000	(2,000)	-
The Britford Bridge Trust	8,000	(8,000)	-
The Endrick Trust	2,000	(2,000)	-
The Robertson Trust Plus Fund	8,000	-	8,000
W A Cargill Fund	4,000	(4,000)	-
Arnold Clark Community Foundation	2,500	(2,500)	-
	150,363	(142,459)	7,904
TOTAL FUNDS	659,583	(659,068)	515

17. RELATED PARTY DISCLOSURES

Delivery Co-ordinator Ross Hales, is the husband of Selina Hales who is the Chief Executive and Trustee. Ross received £27,300 (2024/25: £27,300) for his work as Delivery and Collections Co-ordinator.

During the year trustees donated £3,100 to the charity (2024/25: £950)

There were no other related party transactions for the period ended 31 March 2026 other than those disclosed under note 9.

continued...

18. PURPOSES OF FUNDS

General Fund - The unrestricted, 'free reserves' of the charity

Designated Fixed Assets Fund - The Net Book Value of the charity's fixed assets

The Celtic Foundation - To meet essential needs over the winter, particularly supporting those who are street homeless

Choose Love - To meet essential needs over the winter

STV Appeal - To support those families and children affected by poverty

GCVS Wellbeing Fund - To improve the mental health and well-being of displaced people accommodated in Glasgow

Inspiring Scotland - Creative Communities - To run a programme of creative activity for the displaced community and open up access into cultural activity

Allied Vehicles Charitable Trust - To support the costs of our free shop

Hugh Fraser Foundation - To support the costs of our free shop

Bank of Scotland Foundation - To support our volunteer programme and develop an app to improve communication

Brownlie Charitable Trust - To run a programme of creative activity for children in the displaced community

The Endrick Trust - To support the costs of our free shop

The Robertson Trust Plus Fund - To develop organisational resilience

W A Cargill Fund - To support the costs of our free shop

National Lottery Fairer Life Chances - To support families, children and young people to feel safer, better supported and less isolated.

National Lottery Strengthening Communities - To future-proof Refuweegee by improving organisational resilience

Amnesty International UK Section Charitable Trust - To develop the lobbying skills of our Advisory Board and visitors

The Bellahouston Bequest Fund - To purchase fresh food to distribute to those in need

The Merchants House of Glasgow - To purchase fresh food to distribute to those in need

The Trades House of Glasgow Commonweal Fund - To help with running costs of our Welcome Centre

continued...

19. DONATED FACILITIES (IN KIND)

Refuweegee is the current licensee of 24 George Square, G2 1EG having moved to these premises in January 2025. The George Square office was offered to Refuweegee at reduced cost as the landlord is promoting the building for sale. While the building is for sale, the landlord has opened this space to Refuweegee to prevent deterioration of the property. The trustees believe that the property holds no commercial value due to the instability of tenancy.