

## **3RD BLANTYRE COMMUNITY GROUP**

A CHARITABLE INCORPORATED ORGANISATION (CIO)

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 AUGUST 2025

**3RD BLANTYRE COMMUNITY GROUP**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
FOR THE YEAR ENDED 31 AUGUST 2025

**Trustees**



**Charity Number**

SC053558

**Registered Office**



**Independent Examiner**

JP Accountancy  
Office 631, 3 Fitzroy Place  
1/1 Sauchiehall Street  
Finnieston, Glasgow  
G3 7RH

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# **3RD BLANTYRE COMMUNITY GROUP**

## **TRUSTEES' REPORT**

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

### **OBJECTIVES AND ACTIVITIES**

#### Objectives and Aims

The object for which the charity has been established, as stated in its Constitution, is the advancement of citizenship or community development and the provision of recreational facilities within the community of Blantyre (defined by the distinct areas of Blantyre, Burnbank and Drumsagard).

#### Significant Activities

Throughout the financial period, the charity worked in partnership with 3rd Blantyre scout group to clean and redecorate the hall. 3rd Blantyre scout group use the hall four nights per week. The charity also supports a local dance class and dog training class by providing facilities. The local councillors also hold their surgeries in the hall. During the year, the charity worked with the local community council to support the remembrance day service.

#### Public Benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the guidance on public benefit published by the Office of the Scottish Charity Regulator ("OSCR"). The achievements and activities above demonstrate the public benefit arising through the charity's activities.

### **FINANCIAL REVIEW**

#### Financial Position

During the year the charity's income amounted to £69,195, with a surplus of £61,363. The financial position at the year-end revealed by the Balance Sheet show total funds of £61,363. The net book value of fixed assets held at the year-end, all of which are used directly for charitable purposes, amounted to £27,223.

#### Principal Funding Sources

The principal funding sources are donations and grants.

#### Investment Policy and Objectives

Under the Constitution, the charity has the power to make any investment which the trustees see fit. The charity has a substantial accumulation of cash presently invested by being placed on deposit.

#### Reserves Policy

The Trustees consider it prudent to maintain an adequate balance of unrestricted funds to cover the charity's contractual commitments. As of 31st August 2025, the accounts showed unrestricted reserves of £43,806. Of this total, £25,983 was held in a designated fixed asset fund, and the remainder not designated or invested in tangible fixed assets held by the charity was £17,823. The Trustees consider that the charity's reserves will provide financial security for the future.

### **FUTURE PLANS**

The future plans of the charity are to continue the refurbishment of the hall in order to provide a facility that is fit for purpose for the local community and associated activities.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### Governing Document

3rd Blantyre Community Group ('the charity') is registered as a Scottish Charitable Incorporated Organisation and does not have any share capital. Its operations are governed by its Constitution. The organisation was registered as a charity on 5th August 2024. The charity registration number is SC053558.

#### Recruitment and Appointment of Trustees

Under the charity's Constitution, the operation of the charity is managed by the Board of Trustees.

## Organisation

The day-to-day running of the organisation is overseen by the Chairperson who reports to the Trustees, who are responsible for determining all of the charity's policies and ensuring that Trustee meetings are held every four weeks.

## Induction and Training of New Trustees

New Trustees are initially provided with copies of the Constitution, together with the most recent Annual Trustees' Report. All Trustees continue to maintain a good working knowledge of Charity Law and Best Practice by studying OSCR newsletters. The Board of Trustees will recruit further Trustees as required for the ongoing successful operations of the organisation.

## Key Management Remuneration

There are no remuneration packages currently in place within the organisation.

## Charitable and Political Donations

During the year, the charity made no charitable or political donations.

## Related Parties

The charity has a relationship with 3rd Blantyre scout group, with which it co-operates in pursuit of its charitable objectives. The scout group has assisted 3rd Blantyre community group to achieve its goals by providing financial assistance, volunteer capacity and maintenance of the property.

## Risk Management

The Trustees have overall responsibility for ensuring that the charity has appropriate systems of financial controls in place. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements follow best practice. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities. The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. Internal control processes include: 1. Health and safety procedures, 2. Fire safety procedures and guidance, 3. The induction of new members and trustees, 4. Letting policy that lessees agree to hall procedure and have their own insurance, 5. Providing insurance for hall users.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### Registered Charity number

SC053558

### Registered Charity address

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

### Trustees

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

### Independent Examiner

[REDACTED]

JP Accountancy

Office 631

3 Fitzroy Place

1/1 Sauchiehall Street

Glasgow

G3 7RH

This report was approved by the trustees and signed on its behalf by:

[Redacted signature]

[Redacted name]

**Trustee**

Date : **18 December 2025**

**3RD BLANTYRE COMMUNITY GROUP**  
**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

I report on the accounts of 3rd Blantyre Community Group ("the charity") for the financial period started 5 August 2024 and ended 31 August 2025.

**Respective Responsibilities of Trustees and Examiner**

The trustees of the charity are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the Regulations").

I am appointed under section 44(1)(c) of the 2005 Act and am qualified to undertake the examination as required by Regulation 11 of the Regulations.

It is my responsibility to:

- examine the accounts as required under Regulation 11; and
- state whether any matter has come to my attention requiring disclosure.

**Basis of Independent Examiner's Statement**

My examination is carried out in accordance with Regulation 11 of the 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 seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and therefore I do not express an audit opinion on the accounts.

**Independent Examiner's Statement**

In the course of my examination of the accounts, 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 Regulations, and
- to prepare accounts which are consistent with the accounting records and comply with Regulation 8 of the Regulations

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

[REDACTED]  
Name: [REDACTED]  
for and on behalf of **JP Accountancy**

Date: **18 December 2025**

**3RD BLANTYRE COMMUNITY GROUP**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
FOR THE YEAR ENDED 31 AUGUST 2025

<b>Recommended categories by activity</b>	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>Restricted income funds £</b>	<b>Total Funds 2025 £</b>
<b>Income and endowments from:</b>				
Donations and legacies	2	21,835	45,500	67,335
Charitable activities	3	1,837	-	1,837
Investments	4	23	-	23
<b>Total</b>		<b>23,695</b>	<b>45,500</b>	<b>69,195</b>
<b>Expenditure on:</b>				
Charitable activities	5	5,872	1,960	7,832
<b>Total</b>		<b>5,872</b>	<b>1,960</b>	<b>7,832</b>
Net income		17,823	43,540	61,363
<b>Transfers between funds</b>		<b>25,983</b>	<b>(25,983)</b>	<b>-</b>
<b>Net movement in funds</b>		<b>43,806</b>	<b>17,557</b>	<b>61,363</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		-	-	-
<b>Total funds carried forward</b>		<b>43,806</b>	<b>17,557</b>	<b>61,363</b>

### 3RD BLANTYRE COMMUNITY GROUP

#### BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2025

<b>Recommended categories by activity</b>	<b>Notes</b>	<b>Total Funds 2025 £</b>
Fixed assets		
Tangible assets	7	27,223
<b>Total fixed assets</b>		<b>27,223</b>
Current assets		
Cash at bank and in hand		34,567
<b>Total current assets</b>		<b>34,567</b>
Creditors: amounts falling due within one year	8	427
<b>Net current assets/(liabilities)</b>		<b>34,140</b>
<b>Total net assets</b>		<b>61,363</b>
<b>Funds of the Charity</b>		
Unrestricted funds	9	43,806
Restricted income funds	9	17,557
Endowment funds	9	-
<b>Total funds</b>		<b>61,363</b>

The financial statements were approved by the trustees on 18 December 2025 and signed on its behalf by:

  
**Trustee**

Date : **18 December 2025**



**3RD BLANTYRE COMMUNITY GROUP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED 31 AUGUST 2025

**1. Accounting Policies**

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

**1.1 Basis of preparation**

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

**1.2 Going concern**

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

**1.3 Income from donations or grants**

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

Grants and donations of general nature that are not conditional on delivering certain levels of service are included within Grants and Donation. Performance related grants and donations which have conditions for a specific outcome are included within Income from Charitable Activities.

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets is charged against restricted funds.

**1.4 Investment income**

Investment income is included when received.

**1.5 Other trading income**

Other trading income from non-charitable sources is recognised over the period to which it relates. Any relating to future periods is deferred.

## 1.6 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

## 1.7 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

## 1.8 Financial instruments

Charities preparing accounts normally measure a basic financial asset or basic financial liability on its initial recognition at the amount receivable or payable adjusted for any related transaction costs. However, if initially measured at fair value, transaction costs are not included in the measurement of financial assets or liabilities; instead, the transaction costs are treated as an expense. If extended credit is offered, the accounting treatment depends on those extended credit terms.

The subsequent measurement of financial assets and financial liabilities depends on their nature and settlement dates. The carrying amount must be calculated without any deduction for transaction costs that may be incurred on sale or disposal.

## 1.9 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

## 1.10 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

## 1.11 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Rate (%)	Method
Property improvements	5	Straight-line

## 2. Income from Donations and Legacies

Analysis	Unrestricted funds	Restricted income funds	Total funds 2025
	£	£	£
Donation and gifts	21,835	-	21,835
Grants	-	45,500	45,500
<b>Total</b>	<b>21,835</b>	<b>45,500</b>	<b>67,335</b>

## 3. Income from Charitable Activities

Analysis	Unrestricted funds	Total funds 2025
	£	£
Hall hire income	1,837	1,837
<b>Total</b>	<b>1,837</b>	<b>1,837</b>

## 4. Income from Investments

Analysis	Unrestricted funds	Total funds 2025
	£	£
Interest income	23	23
<b>Total</b>	<b>23</b>	<b>23</b>

## 5. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Restricted income funds	Total funds 2025
	£	£	£
Gas & electricity	3,596	476	4,072
Property maintenance & equipment costs	1,486	1,479	2,965
<b>Total</b>	<b>5,082</b>	<b>1,955</b>	<b>7,037</b>
Support Costs	790	5	795
	<b>5,872</b>	<b>1,960</b>	<b>7,832</b>

## 6. Support Costs

Analysis	Total funds 2025
	£
<b>Support Costs</b>	
Bank charges	45
<b>Governance Costs</b>	
Independent examiners fees	750
	<b>795</b>

## 7. Tangible Fixed Assets

**Other Land &  
Buildings**  
£

### 7.1 Cost or valuation

At 05 August 2024	-
Additions	27,223
Disposals	-
Revaluations	-
Transfers	-
At 31 August 2025	<u>27,223</u>

Other land & buildings constitutes capital property improvements.

### 7.2 Depreciation and impairments

At 05 August 2024	-
Charge for the year	-
Disposals	-
Revaluations	-
Transfers	-
At 31 August 2025	<u>-</u>

### 7.3 Net book value

At 05 August 2024	-
At 31 August 2025	<u>27,223</u>

## 8. Creditors: Amounts falling due within one year

**Total funds 2025**

	£
Trade creditors	(407)
Accruals and deferred income	834
<b>Total</b>	<u>427</u>

## 9. Charity funds

### 9.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
Unrestricted Fixed Asset Fund	-	-	-	25,983	-	25,983
Unrestricted General Funds	-	23,695	5,872	-	-	17,823
<b>Restricted income funds</b>						
Restricted Income Funds	-	45,500	1,960	(25,983)	-	17,557
<b>Total</b>	-	<b>69,195</b>	<b>7,832</b>	-	-	<b>61,363</b>

#### Restricted Income Funds

There were three restricted grants received during the financial period:

##### SSE Renewables Grant

The charity received a restricted grant of £25,000 from SSE Renewables during the year. The grant was restricted for the sole purpose of completing energy efficiency improvements to a community asset. The full amount of the grant was spent on capital property improvements during the financial year in accordance with the funder's restrictions.

##### Blantyre Community Council

The charity received a restricted grant of £500 from Blantyre Community Council during the year. The grant was restricted to expenditure on fire protection. The full amount of the grant was spent during the financial year in accordance with the funder's restrictions.

##### National Lottery

The charity received a restricted grant of £20,000 from The National Lottery during the year. The grant was restricted to expenditure on utilities & running costs (£12,500), volunteer expenses (£2,000), consumables (£500) and capital equipment & repairs (£5,000). An amount of £2,443 was spent during the financial year in accordance with the funder's restrictions, leaving a balance of £17,557 to spend in future years. Of the total expenditure, £961 was spent on utilities & running costs, £499 was spent on consumables, and £983 was spent on capital equipment & repairs. Of the total remaining balance, £11,539 is restricted to utilities & running costs, £2,000 to volunteer expenses, £1 to consumables, and £4,017 to capital equipment & repairs.

### 9.2 Transfers between funds

#### This Year

	Amount
	£
Between unrestricted and restricted funds	25,983
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

### **9.3 Designated funds**

The Unrestricted Fixed Asset Fund represents the value of the charity's tangible fixed assets that were purchased using restricted grant funding. Although the original grant was restricted for the expenditure of these property improvements, the resulting fixed assets are held for the long-term benefit of the charity and are not available as freely expendable funds.

Accordingly, the net book value of these assets is presented as a separate designated fund within unrestricted funds for clarity.

## **10. Transactions with trustees and related parties**

### **10.1 Trustee remuneration and benefits**

There were no Trustee's remuneration or other benefits paid in the year.

### **10.2 Trustees' expenses**

There were no Trustee's expenses paid in the year.

### **10.3 Transaction(s) with related parties**

3rd Blantyre Scout Group is a related party by virtue of shared trusteeship between the organisations. During the year, the charity received donations totalling £21,285 from 3rd Blantyre Scout Group. No outstanding balances were due to or from the related party at the year end.

## **11. Average Number of Employees**

The charity had no employees during the year, and there was no remuneration paid.