

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
The Nan McKay Community Hall (SCIO)

V J Burgoyne & Co  
Chartered Accountants  
Pavilion2, 3 Dava Street  
Broomloan Road  
Glasgow  
G512JA

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**The Nan McKay Community Hall (SCIO)**

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For The Year Ended 31 March 2025**

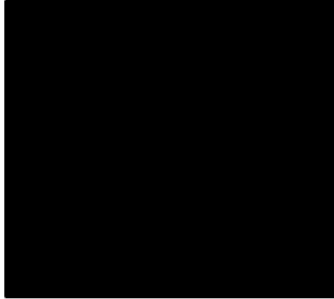
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**The Nan McKay Community Hall (SCIO)**

**REPORT OF THE TRUSTEES  
For The Year Ended 31 March 2025**

**Principal address**  
End of St. John's Road  
Pollokshields  
Glasgow  
G41 5SR

**Trustees**



**Independent Examiner**  
V J Burgoyne & Co  
Chartered Accountants  
Pavilion2, 3 Dava Street  
Broomloan Road  
Glasgow  
G512JA

Approved by order of the board of trustees on 20 January 2026 and signed on its behalf by:

Trustee



# The Nan McKay Community Hall (SCIO)

## REPORT OF THE TRUSTEES For The Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

1. The advancement of education through the provision of structured classes and workshops
2. The advancement of citizenship or community development (including rural or urban regeneration), through the provision of cultural events and social activities
3. The provision of recreational facilities, and the organisation of recreational activities, with the object of improving the conditions of life of service users, particularly within the Pollokshields area of Glasgow (the "Operating Area")

#### Significant activities

##### Significant Activities

The Nan. McKay Community Hall provides a space for adults of all ages to take part in various wellbeing, educational and social activities to promote good health and a strong community spirit in the area.

During the year the Nan McKay Community Hall continued to engage with the Glasgow Health and Social Care partnership with ongoing work on diabetes management and general health requirements. This work is complementary to the longstanding foot care service provided by our trained volunteers and the regular fitness and exercise classes scheduled at the Hall. The Hearing Aid drop in supported by the RNID is a useful addition. The cooking and wellbeing classes are very popular as are the lunchtime meals on Wednesdays and the Tuesday soup session.

Learning and the development of skills necessary for modern living and personal fulfilment is an important aspect of the activities at the Hall. Classes are provided to enable basic computer skills together with a variety of arts and craft classes that enhance dexterity and stimulate creative abilities in the members. Our work with our partners at Clyde College and our ESOL English classes provide asylums seekers & other migrants opportunities to not only learn English but to also volunteer or even join in our other activities.

The Hall makes a significant contribution to the health and welfare of its membership through social activities ranging from playing dominoes, bingo sessions, parties and functions with food etc to bus trips and other visits. Partner organisations refer clients to our activities and support them to attend:- including, CarrGom, GAMH, Shawmill Older peoples Mental Health Team etc.

Many of the activities at the Hall have been generously supported by our partners and funders. In recent years it has become necessary to obtain an increasing proportion of the running costs of the Hall through fundraising efforts and donations by the membership and also membership fees and attendance charges. The Board are concerned that in the current and future years the gap between external funding and essential running costs of the Community Hall will become too great to be made up by membership charges. It is already considered that any increase in class charges and obligations of membership would seriously undermine the charitable objectives of the organisation and present a barrier to attendance of classes.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The Nan McKay Community Hall (SCIO) is a Scottish Charitable Incorporated Organisation (SCIO) and its activities are governed by its constitution.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

SC050140

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE NAN MCKAY COMMUNITY HALL (SCIO)**

I report on the accounts for the year ended 31 March 2025 set out on pages four to eleven.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

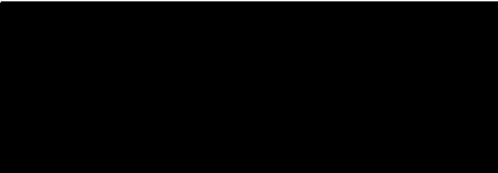
**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



The Institute of Chartered Accountants of Scotland

V J Burgoyne & Co  
Chartered Accountants  
Pavilion2, 3 Dava Street  
Broomloan Road  
Glasgow  
G512JA

20 January 2026

## The Nan McKay Community Hall (SCIO)

### STATEMENT OF FINANCIAL ACTIVITIES For The Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	22,727	98,076	120,803	102,417
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		21,626	102,959	124,585	88,183
Other		1,343	1,593	2,936	3,091
<b>Total</b>		<b>22,969</b>	<b>104,552</b>	<b>127,521</b>	<b>91,274</b>
<b>NET INCOME/(EXPENDITURE)</b>		(242)	(6,476)	(6,718)	11,143
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		328	11,469	11,797	654
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>86</b>	<b>4,993</b>	<b>5,079</b>	<b>11,797</b>

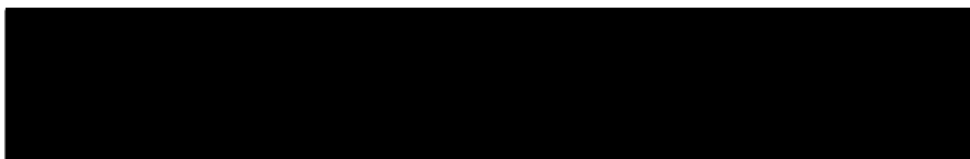
The notes form part of these financial statements

## The Nan McKay Community Hall (SCIO)

### BALANCE SHEET 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	5,400	-	5,400	7,100
<b>CURRENT ASSETS</b>					
Debtors	7	-	620	620	350
Cash at bank and in hand		11,066	4,373	15,439	20,277
		<u>11,066</u>	<u>4,993</u>	<u>16,059</u>	<u>20,627</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(16,380)	-	(16,380)	(15,930)
<b>NET CURRENT ASSETS</b>		<u>(5,314)</u>	<u>4,993</u>	<u>(321)</u>	<u>4,697</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		86	4,993	5,079	11,797
<b>NET ASSETS</b>		<u>86</u>	<u>4,993</u>	<u>5,079</u>	<u>11,797</u>
<b>FUNDS</b>	9				
Unrestricted funds				86	328
Restricted funds				4,993	11,469
<b>TOTAL FUNDS</b>				<u>5,079</u>	<u>11,797</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 January 2026 and were signed on its behalf by:



The notes form part of these financial statements

# The Nan McKay Community Hall (SCIO)

## NOTES TO THE FINANCIAL STATEMENTS For The Year Ended 31 March 2025

### 1. 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.

#### 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.

#### TAXATION

The charity is exempt from tax on its charitable activities.

#### 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 makes payments on behalf of the employees into a money purchase pension scheme.

### 2. DONATIONS AND LEGACIES

	2025	2024
	£	£
GCC IGF Fund	2	(1)
Donations	5,139	4,671
Self generated funds	17,587	10,839
Grants	98,075	86,908
	<u>120,803</u>	<u>102,417</u>

**The Nan McKay Community Hall (SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 March 2025**

**2. DONATIONS AND LEGACIES - continued**

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

	2025	2024
	£	£
Age Scotland	1,440	2,500
Area Budget	10,600	6,000
GCC CES Fund	48,504	51,540
Wellbeing Fund (Restricted)	-	3,918
Endrick Trust	-	3,000
NHS	-	19,950
Lottery	3,500	-
Community fund	1,620	-
Make it Local	7,000	-
GCC HSCP	19,900	-
GCC Plant Fund	5,511	-
	<u>98,075</u>	<u>86,908</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**4. STAFF COSTS**

	2025	2024
	£	£
Wages and salaries	52,210	51,265
Other pension costs	3,914	187
	<u>56,124</u>	<u>51,452</u>

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

	2025	2024
Support Staff	<u>2</u>	<u>2</u>

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

**The Nan McKay Community Hall (SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 March 2025**

<b>5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	15,510	86,907	102,417
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	12,927	75,256	88,183
Other	-	3,091	3,091
<b>Total</b>	<u>12,927</u>	<u>78,347</u>	<u>91,274</u>
<b>NET INCOME</b>	2,583	8,560	11,143
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	(2,254)	2,908	654
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>329</u></u>	<u><u>11,468</u></u>	<u><u>11,797</u></u>
<b>6. TANGIBLE FIXED ASSETS</b>			
	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2024 and 31 March 2025	14,390	3,276	17,666
<b>DEPRECIATION</b>			
At 1 April 2024	7,490	3,076	10,566
Charge for year	1,500	200	1,700
At 31 March 2025	8,990	3,276	12,266
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>5,400</u>	-	<u>5,400</u>
At 31 March 2024	<u>6,900</u>	200	<u>7,100</u>

The Nan McKay Community Hall (SCIO)

NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 March 2025

<b>7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2025	2024
		£	£
Prepayments		<u>620</u>	<u>350</u>
<b>8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2025	2024
		£	£
Trade creditors		<u>16,380</u>	<u>15,930</u>
<b>9. MOVEMENT IN FUNDS</b>			
	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	328	(242)	86
<b>Restricted funds</b>			
Restricted Fund	11,469	(6,476)	4,993
<b>TOTAL FUNDS</b>	<u>11,797</u>	<u>(6,718)</u>	<u>5,079</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	22,727	(22,969)	(242)
<b>Restricted funds</b>			
Restricted Fund	98,076	(104,552)	(6,476)
<b>TOTAL FUNDS</b>	<u>120,803</u>	<u>(127,521)</u>	<u>(6,718)</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	(2,254)	2,582	328
<b>Restricted funds</b>			
Restricted Fund	2,908	8,561	11,469
<b>TOTAL FUNDS</b>	<u>654</u>	<u>11,143</u>	<u>11,797</u>

## The Nan McKay Community Hall (SCIO)

### NOTES TO THE FINANCIAL STATEMENTS - continued For The Year Ended 31 March 2025

#### 9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	15,510	(12,928)	2,582
<b>Restricted funds</b>			
Restricted Fund	86,907	(78,346)	8,561
<b>TOTAL FUNDS</b>	102,417	(91,274)	11,143

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	(2,254)	2,340	86
<b>Restricted funds</b>			
Restricted Fund	2,908	2,085	4,993
<b>TOTAL FUNDS</b>	654	4,425	5,079

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	38,237	(35,897)	2,340
<b>Restricted funds</b>			
Restricted Fund	184,983	(182,898)	2,085
<b>TOTAL FUNDS</b>	223,220	(218,795)	4,425

**The Nan McKay Community Hall (SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
For The Year Ended 31 March 2025**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**The Nan McKay Community Hall (SCIO)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
For The Year Ended 31 March 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
GCC IGF Fund	2	(1)
Donations	5,139	4,671
Self generated funds	17,587	10,839
Grants	98,075	86,908
	<u>120,803</u>	<u>102,417</u>
<b>Total incoming resources</b>	<b>120,803</b>	<b>102,417</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages & NI	52,210	51,265
Pensions	3,914	187
	<u>56,124</u>	<u>51,452</u>
<b>Other</b>		
Impairment losses for intangible fixed assets	2,936	3,091
<b>Support costs</b>		
<b>Management</b>		
Rates and water	848	-
Insurance	1,676	1,789
Light and heat	10,127	7,159
Telephone	1,247	1,357
Post, stationery, computer exp enses	775	708
Sundries	2,957	1,300
Alarm security	1,214	1,433
Travelling	2,329	2,372
Subscriptions	1,603	1,541
Instructors/courses	14,828	10,265
Social events	2,558	3,353
Gardening costs	8,785	-
Depreciation of tangible and heritage assets	200	861
Equipment & repairs	16,215	775
	<u>65,362</u>	<u>32,913</u>
<b>Other</b>		
Depreciation-fixed assets	1,500	2,750
<b>Governance costs</b>		
Accountancy and legal fees	1,599	1,068
	<u>127,521</u>	<u>91,274</u>
<b>Total resources expended</b>	<b>127,521</b>	<b>91,274</b>
<b>Net (expenditure)/income</b>	<b>(6,718)</b>	<b>11,143</b>

This page does not form part of the statutory financial statements