Yorkhill Green Spaces

Appendix Three - **Financial review – Financial Year End 31st December 2025**

Our **current account balance** at the end of this financial year which runs to 31st December 2025 is **£2,352.10 and Petty Cash of £0.51p** By comparison, the **previous year** was **£3,372.80** and **Petty Cash of £0.51p**

Total income received in this financial year to 2025 was **£250.00** By comparison **income received to the year ended 31st December 2024 was £1,010.00**

We carried forward **£3,373.31** from the previous financial year.

Expenditure in this financial year was **£1,270.7** By comparison, expenditure in the 2024 financial year was **£2,554.27**

New Income

In the year ended 31st December 2025 we received a donation from Waracle Ltd of £250.00. This donation is unrestricted and can be used for any purpose so long as within the definition of general charitable purpose.

The committee will be approaching potential sponsors to a view of obtaining additional funding to secure the future of the charity.

Our Expenditure **in the financial year** to which this report relates was **£1,270.70**

Summary of funding sources to date (including previous financial years if sums remaining unspent) and related expenditure

Unrestricted funding In the prior years the charity obtained unrestricted funds from the following and the balances of these funds at 31st December 2025 were as noted below

1

	b/fwd	Charitable Expenditure in Year
KSB 2023	213.20	
J P Morgan	453.07	
KSB Pollinator Friendly Award	100.00	
Yorkhill Community Council	250.00	
Unrestricted Funds b/fwd	**1,016.27**	
Funds received Year		
Waracle Ltd	250.00	
Funds available in year	**1,266.27**	
Charitable Expenditure in year	**506.13**	**506.15**
Unrestricted Funds c/fwd to next year 2026		**760.14**

Total unrestricted funds available in 2025 therefore amounted to £1,266.27 after deducting expenditure of £506.13 leaves £760.14 to c/fwd to next year 2026

Restricted funding

In March 2020 we were allocated **£4,000 from Morrison's** to build a sensory garden in Overnewton Park. This funding is restricted in that it can only be used to construct the sensory garden We carried forward **£677.15** of this funding into the 2025 financial year. We spent **£116.38** on charitable activities in the financial year to which this report relates, **leaving £560.77 left to spend and to be allocated to Phase 2 of the sensory garden**

In September 2020 we were allocated **£900 from Glasgow City Council** to install a hedge in Cherry Park. This funding is restricted in that it can only be used to construct the hedge. We brought forward **£334.83** into the financial year 2025. There was no expenditure in the year **leaving £334.83 to spend going forward**

In February 2022 we were allocated **£4,410, from The National Community**

Lottery Fund. **T**hese funds are restricted and for the sole purpose of purchasing specific items as detailed in their Terms and Conditions. We carried forward **£1,258.62** of this funding into the 2025 financial year. We spent **£648.19** on charitable activities in the financial year to which this report relates, **leaving £610.43 left to spend going forward**

In June 2024 we were allocated **£86.44 from Alpkit Foundation.** **T**hese funds are restricted and for the sole purpose of purchasing specific items as detailed in their Terms and Conditions. There was no expenditure the financial year to which this report relates, **leaving £86.44 left to spend going forward**

Total restricted funds available in 2025 therefore amounted to £2,357.04 after deducting expenditure of £764.57 leaves £1,592.47 to c/fwd to 2026

After expenditure in 2025, total restricted funds available going forward into the 2026 financial year amounted to £2,357.04

Reserves policy

Our current account balance at the end of this financial year is £3,372.80 We have spent since our inception as an organisation in August 2017 a total of £16,367.78. The trustees' policy is to retain as a minimum sufficient money to cover insurance renewal (approximately £250) plus 3 months' worth of normal running costs based upon the current financial year (506 - 250/12 x 3 = 64) in order to meet commitments and to cover any unexpected expenditure. This works out as £250 + £64= £314.00). The current financial position is constantly being monitored to insure funds are within the minimum reserve requirements

Notes to the accounts – Up to financial year end 31st December 2025

1. Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. At present, all funds received are unrestricted.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. Time frame for accounts

Our financial year end, as notified to OSCR the Scottish Charity Regular, is 31 December 2025. This date marks seven years since our incorporation as a charity.

4. Processes for scrutiny of accounts

Two signatories are required for any changes to the bank account. The secretary, chair and treasurer have access to internet banking for the bank account so as to ensure transparency in respect of our financial position. Bank statements are digitally downloaded and sent to all committee members on a monthly basis to ensure transparency and scrutiny of financial arrangements. As required by the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), Our full charity accounts for this financial year will be subject to external scrutiny before our annual report is sent to OSCR.

S**ummary of Accounts – Yorkhill Green Spaces**

Charity Number: SC047785

Summary of Accounts (financial year ending 31 December 2025)

	Unrestricted funds **to nearest £**	**Restricted Funds** **to nearest £**	**Total**
Receipts			
Donations	**250**	**0**	**250**
Grants	**0**	**0**	**0**
Monies carried forward from 2024	**1,016**	**2,357**	**3,373**
Sub total	**1,266**	**2,357**	**3,373**

Payments			
Payments relating directly to charitable activities	506	765	1,271
Sub total	506	765	1,271
Surplus / (deficit) for year	760	1,592	2,352

All payments are supported by receipts.
Expenditure for this Financial Year

06/02/25	Dukes Bar Refreshments - re Secretarial duties	182	7.75	J P Morgan
12/02/25	Harbour Housewares - 1 Mattock	183	16.99	J P Morgan
21/02/25	George Mewes - Gift for E. Turner, Accounts Reviewer	184	40.30	J P Morgan
25/02/25	Elena's - Meet and Greet Evening	185	32.00	J P Morgan
31/03/25	Boston Seeds	186	43.99	Lottery Fund
22/04/25	Heavy Duty Brush	187	12.99	J P Morgan
22/04/25	Tesco - Biscuits	188	2.40	J P Morgan
22/04/25	Strimmer	189	49.69	Lottery Fund
28/04/25	Protection Visors	190	12.48	Lottery Fund
30/04/25	Scottish Print - Poster	191	5.00	J P Morgan
16/05/25	Dobbies - Plants	192	16.90	Morrisons
16/05/25	B & Q - Plants	193	39.50	Morrisons
19/05/25	Markel Insurance	194	221.30	J P Morgan
20/05/25	Induna - 2 Water Containers	195	21.99	Morrisons
21/05/25	Birdyns Led - Expandable Garden Hoses	196	37.99	Morrisons
03/06/25	B & Q - Large Shuffle	197	29.00	J P Morgan
11/06/25	GreenBarnes - Notice Board and Posts	198	507.55	Lottery Fund
07/07/25	Tesco - Cream and Milk	199	3.05	J P Morgan
23/07/25	Must Have Ideas - Gloves	200	48.95	J P Morgan

27/07/25	NHBS Ltd - Insect Nets	201	34.48	Lottery Fund
01/08/25	Lidl - Vinegar	202	2.45	J P Morgan
02/08/25	Lidl -Vinegar	203	2.80	J P Morgan
04/08/25	Partick Library - Leaflets printed	204	25.00	J P Morgan
07/09/23	Tesco - Vinegar,salt and w/up Liq	205	17.16	KSB 2023
09/09/25	Tesco - Vinegar,salt and w/up Liq	205	0.19	J P Morgan
12/09/25	Scottish Print - Leaflets	206	20.00	KSB 2023
25/09/25	Scottish Print - Poster	207	3.00	J P Morgan
03/11/25	Dukes Bar - Refreshments after gardening session	208	10.90	KSB 2023
17/11/25	Scottish Print - Leaflets	209	5.00	KSB 2023

All payments are supported by receipts.

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

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)	Fiona Macleod	Sheila Pearston
Position (e.g. Chair)	Chair	Treasurer

Date 10th March 2026

APPENDIX 4

	Independent examiner's report on the accounts V2						
Report to the trustees/members of							
Registered charity number	**SC047785**						
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2025	**to**	31	12	2025
Set out on pages	Above pages plus spreadsheets for receipts and payments accounts					(remember to include the page numbers of additional sheets)	
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.						

Basis of independent examiner's statement	My examination is 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.
Independent examiner's statement	In the course of my examination, no matter has come to my attention 1. which gives me reasonable cause to believe that in any material respect the requirements: • to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and • to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts 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.			
Signed:	Ernest Turner	**Date:**	29/06/2026
Name:	Ernest Turner			
Relevant professional qualification(s) or body (if any):	Accountant			
Address:	59 Roman Road			
	Bearsden			
	Glasgow			
	G61 2SG			

Give here brief details of any items that the examiner wishes to disclose	N/A