REGISTERED COMPANY NUMBER: SC455704 (Scotland)
REGISTERED CHARITY NUMBER: SC044191

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 July 2025

for

Baldernock Community Development Trust

Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Contents of the Financial Statements
for the Year Ended 31 July 2025

Report of the Trustees
for the Year Ended 31 July 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 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
Objects
The Company's Objects are fully set out in the Articles of Association, generally to provide recreational facilities and activities within the community of Baldernock by Glasgow, and the public in general, with the object of improving the conditions of life for the intended persons.

Significant activities
During the year The Baldernock Trust had calendars printed which were sold at a net profit of £587. The Baldernock Trust sold tartan items from the existing stock at a profit of £184. There was a remaining stock of tartan items at 31 July 2025 of £325 at the original cost.

Free social evenings have been organised for adults and children in the community of Baldernock. These took place on a monthly basis at the local golf club.

FINANCIAL REVIEW
During the year the charity generated income of £1,340 and the Statement of Financial Activities shows a small deficit of £40. At 31 July 2025 total funds was £4,309. The trustees are satisfied with the financial position.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Affiliation
During the year the company remained a member of the Development Trusts Association of Scotland. Membership is covered through to 1 April 2026.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
SC455704 (Scotland)

Registered Charity number
SC044191

Registered office
The Jaw Bardowie
Milngavie
Glasgow
G62 6HD

Trustees
Ms K V Currie
Ms R M Jarvis
Professor D J Mellor
Mrs M R Mill (appointed 25.11.2024)
Ms N A Nisbet (appointed 25.11.2024)
Ms S A Stanley
Dr M L Wiseman-Orr
S M Hazell
Mrs H A Hazell

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Approved by order of the board of trustees on 28 May 2026 and signed on its behalf by:

Signed by:
K. Currie
679B527D40BC41F...
Ms K V Currie - Trustee

Independent Examiner's Report to the Trustees of
Baldernock Community Development Trust

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

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 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.

DocuSigned by:
Jennifer Irvine
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Jennifer Irvine
The Institute of Chartered Accountants of Scotland

Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Date: 29-05-26

Statement of Financial Activities
for the Year Ended 31 July 2025

	Notes	31.7.25 Unrestricted fund £	31.7.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		15	-
Charitable activities			
Grants		-	125
Other trading activities	2	1,302	1,089
Investment income	3	23	48
Total		1,340	1,262
EXPENDITURE ON			
Raising funds		518	-
Charitable activities			
Baldernock Community Development		862	618
Total		1,380	618
NET INCOME/(EXPENDITURE)		(40)	644
RECONCILIATION OF FUNDS			
Total funds brought forward		4,349	3,705
TOTAL FUNDS CARRIED FORWARD		4,309	4,349

The notes form part of these financial statements

Balance Sheet
31 July 2025

	Notes	31.7.25 Unrestricted fund £	31.7.24 Total funds £
CURRENT ASSETS			
Stocks	5	325	441
Cash at bank		4,344	3,908
		4,669	4,349
CREDITORS			
Amounts falling due within one year	6	(360)	-
NET CURRENT ASSETS		4,309	4,349
TOTAL ASSETS LESS CURRENT LIABILITIES		4,309	4,349
NET ASSETS		4,309	4,349
FUNDS	7		
Unrestricted funds		4,309	4,349
TOTAL FUNDS		4,309	4,349

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

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Balance Sheet - continued
31 July 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 May 2026 and were signed on its behalf by:

Signed by:
K. Currie
679B527D40BC41F...
K V Currie - Trustee

Signed by:
Alison Hazell
D0678EABE8304C8...
H A Hazell - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. 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.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation 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.

The charity has no restricted funds.

2. OTHER TRADING ACTIVITIES

	31.7.25	31.7.24
	£	£
Sale of tartan	300	1,089
Sale of calendars	990	-
Events	12	-
	1,302	1,089

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3. INVESTMENT INCOME

	31.7.25	31.7.24
	£	£
Bank interest	23	48

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STOCKS

	31.7.25	31.7.24
	£	£
Stocks	325	441

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Accrued expenses	360	-

7. MOVEMENT IN FUNDS

	At 1.8.24	Net movement in funds	At 31.7.25
	£	£	£
Unrestricted funds			
General fund	4,349	(40)	4,309
TOTAL FUNDS	4,349	(40)	4,309

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,340	(1,380)	(40)
TOTAL FUNDS	1,340	(1,380)	(40)

continued...

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.23	Net movement in funds	At 31.7.24
	£	£	£
Unrestricted funds			
General fund	3,705	644	4,349
TOTAL FUNDS	3,705	644	4,349

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,262	(618)	644
TOTAL FUNDS	1,262	(618)	644

8. RELATED PARTY DISCLOSURES

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

Detailed Statement of Financial Activities
for the Year Ended 31 July 2025

	31.7.25	31.7.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Membership	15	-
Other trading activities		
Sale of tartan	300	1,089
Sale of calendars	990	-
Events	12	-
	1,302	1,089
Investment income		
Bank interest	23	48
Charitable activities		
Grants	-	125
Total incoming resources	1,340	1,262
EXPENDITURE		
Other trading activities		
Movement in stock of tartan	116	-
Calendar purchases	402	-
	518	-
Charitable activities		
Insurance	329	313
DTAS membership	90	180
Events	83	-
Church hall rent	-	50
	502	543
Support costs		
Governance costs		
Independent Examination fee	360	75
Total resources expended	1,380	618
Net (expenditure)/income	(40)	644

This page does not form part of the statutory financial statements