

**Report of the Trustees and
Financial Statements for the Year Ended 31 January 2026
for
Create Paisley**



Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

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for the Year Ended 31 January 2026**

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Create Paisley

Reference and Administrative Details for the Year Ended 31 January 2026

TRUSTEES

S Scott - Chairperson
K McCutcheon - Secretary
D McGregor - Treasurer
C Campbell
R Echeng (resigned 01.12.25)
C M McCormack
M MacKinnon
P Kaneta

PRINCIPAL ADDRESS

18 Templar Crescent
Erskine
PA8 7FF

REGISTERED CHARITY NUMBER

SC043437

INDEPENDENT EXAMINER

David Nicholls
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

BANKERS

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

Akoni Hub
Seventh Floor
77 Cornhill
London
EC3V 3QQ

Royal Bank of Scotland
1 Moncreiff Street
Paisley
PA3 2AW

Create Paisley

Report of the Trustees for the Year Ended 31 January 2026

The trustees present their report with the financial statements of the charity for the year ended 31 January 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

Objectives and aims

Mission

Create Paisley's mission is to support young people's mental health and wellbeing through the arts and creativity. Our team of artists/youth workers helps them build on their strengths and potential. Every aspect of our work is interlinked, each strand supporting the other. We aim:

- To support a young person's **wellbeing**. We create safe, welcoming spaces, where you can relax, be yourself, talk to a supportive adult or develop new friendships. Our youth work team are experienced youth work practitioners, with training in trauma-informed approaches, and mental health first aid. They provide a friendly, supportive and positive presence in young peoples' lives.

- For **pathways** to leadership and empowerment, to have more of a say in how CREATE runs. This includes the content and themes of future sessions, but also opportunities to join a Youth Forum, plan events and campaigns; to become a Young Volunteer.

- To be **creative**. Many of our team are also artists - with skills in art, crafts, music and drama. They love to inspire and collaborate with young people to be creative and express themselves. We aim to provide opportunities for our young people to share their work more widely in their community - e.g. through murals, exhibitions, 'zines and digitally.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Our work: creative drop-ins

Our creative drop-ins provide safe, welcoming, and inspiring spaces for young people. They are a regular, consistent part of our core programme.

Paisley Drop-in

A weekly evening session, providing a safe and welcoming environment for young people age 12-21 to be creative, spend time with friends, meet new people and get advice and support from the youth work team.

Johnstone Create Club

A weekly after-school drop-in that offers a variety of creative activities for young people age 12-21 in Johnstone as well as indoor/outdoor games, refreshments and a space to unwind after school. In partnership with Active Communities.

Go CREATE Holiday Programme

In 2025, our summer programme included day trips to the Sea Life Centre, and a Scavenger Hunt picnic, as well as a series of workshops for families. We also offered daytime creative workshops in collaboration with Right2Dance and The Soundsystem Project.

Create Paisley

Report of the Trustees for the Year Ended 31 January 2026

Youth Forum & Young Volunteers

Youth Forum (The Magnificent Blue)

A weekly youth-led drop-in focussing on youth voice, campaigning, fundraising and planning events.

Young Volunteers Programme

At the beginning of 2025, we launched a new Young Volunteers programme for young people aged 16-25. We ran introductory training, group supervisions and 1:1 support for two cohorts of volunteers who are now supporting sessions across Paisley and Johnstone.

Schools programme

We offer lunchtime drop-ins and creative sessions for students struggling to re-engage with the mainstream curriculum. These sessions are led by members of our Youth Work team, who run creative activities to engage young people and support their social and emotional development.

Johnstone High School

- Lunch Club: a weekly lunchtime drop-in for S1-S6. We provide creative activities and a safe space to talk to peers and staff.
- Support Sessions: arts sessions to support identified young people who are struggling with different aspects of school such as timetable changes, literacy, attendance and social anxiety.

Young Carers

In partnership with Renfrewshire Carers. Weekly lunchtime group for young carers and friends at 4 different schools on rotation, with support from a Renfrewshire Carers worker and craft activities provided by Create Paisley staff.

Community Partnerships

Our community partnerships aim to connect and support young people through a range of creative activities, fostering a sense of belonging and engagement. We partner with other organisations to address community needs and promote positive change.

Renfrewshire Resettlement Family Group

In partnership with Renfrewshire Council's Resettlement team. Fortnightly group for refugee and asylum seeker families to learn new creative skills, explore, connect and create positive memories.

Games and Grub

Led by Active Communities, with Create Paisley staff providing arts and crafts, this group offers an evening meal and activities for young people in P5-7.

The Red House and Barnardo's

Taster sessions delivered to small groups of care experienced young people to support wellbeing; learn new skills and take part in creative activities.

Family Zone

In partnership with Methodist Central Hall, these fortnightly sessions for local families provide art and craft activities to unleash their imagination.

PARTICIPANTS = 542

SESSIONS = 308

ATTENDANCES = 3,411

**Report of the Trustees
for the Year Ended 31 January 2026**

FINANCIAL REVIEW

Financial position

The charity reported a deficit of £320 for the year ending 31 January 2026 (2025: deficit £33,516) and has accumulated reserves of £107,342 as at the year end (2025: £107,662).

In addition to the financial grants and donations received during the year (detailed in note 2), we are extremely grateful for the many individuals who donated their time volunteering with us. The work we do would not be possible without our amazing volunteers who have helped us during this year. The value of services provided by volunteers is not incorporated into these financial statements.

Reserves policy

The trustees' policy is to maintain unrestricted funds (i.e. funds not committed or invested in fixed assets) at a level that equates to between three and six months of operational running costs. Based on expenditure in the year this equates to a minimum of £64,214. The charity's unrestricted reserves at 31 January 2026 amounted to £50,901 (2025: £73,744). The trustees recognise that the level of unrestricted reserves has been eroded during this financial year, but are satisfied that they are at a reasonable level to ensure the ongoing viability of the charity. The trustees will continue to monitor the reserves level and work towards increasing it.

Grants & Gifts payable

Gifts to external organisations and individuals are considered by the trustees on the basis of need and are only made to those organisations and activities which are compatible with the charitable objectives of the charity. No gifts were made to political parties.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

CREATE Paisley ("the charity") is a Scottish Charitable Incorporated Organisation number SC043437, governed by its written constitution originally adopted on 25 September 2012 and amended on 7 June 2014.

Recruitment and appointment of new trustees

The charity's trustees are appointed or re-appointed by members annually at the Annual General Meeting and in accordance with the terms contained in the charity's constitution.

Organisational structure

The board of trustees are responsible for the overall direction of the charity and serve on a voluntary basis.

Key management remuneration

In the opinion of the trustees there is one member of key management; the Chief Executive. This post was paid a gross salary of £50,000 during the year to 31 January 2026 (2025: £50,000).

Risk management

All major insurable risks are subject to normal charity and employer's insurance. Contractual risks are reviewed before being entered into to assess that they could not significantly impact upon the charity's ability to fulfil its objectives. An annual review of all areas of risk is undertaken by the trustees in conjunction with staff and volunteers responsible for the area of activity being reviewed. A safeguarding policy is in place and relevant PVG checks are undertaken where required for volunteers and staff. Financial risk is assessed on a regular basis by the Chief Executive, the treasurer and quarterly by the board of trustees.

Approved by order of the board of trustees on **07/07/2026** and signed on its behalf by:



S Scott - Chair

Independent Examiner's Report to the Trustees of Create Paisley

I report on the accounts for the year ended 31 January 2026 set out on pages six to nineteen.

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.



564A0000-ECA9-2E65-1739-08DED0C12F6AE

David Nicholls, FCCA
Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

23/07/2026

Date: 564A0000-ECA9-2E65-1739-08DED0C12F6AE

**Statement of Financial Activities
for the Year Ended 31 January 2026**

		Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	30,256	196,288	226,544	208,018
Other trading activities	4	17,202	-	17,202	8,736
Investment income	5	2,288	-	2,288	4,153
Other income	6	<u>10,500</u>	<u>-</u>	<u>10,500</u>	<u>5,000</u>
Total		<u>60,246</u>	<u>196,288</u>	<u>256,534</u>	<u>225,907</u>
 EXPENDITURE ON					
Charitable activities	7				
Developing young people		<u>83,089</u>	<u>173,765</u>	<u>256,854</u>	<u>259,423</u>
 NET INCOME/(EXPENDITURE)		(22,843)	22,523	(320)	(33,516)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>73,744</u>	<u>33,918</u>	<u>107,662</u>	<u>141,178</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>50,901</u></u>	<u><u>56,441</u></u>	<u><u>107,342</u></u>	<u><u>107,662</u></u>

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 12.

The notes on pages 8 to 19 form part of these financial statements.

Create Paisley

Balance Sheet 31 January 2026

	Notes	2026 £	2025 £
CURRENT ASSETS			
Debtors	14	4,351	1,248
Cash at bank		<u>105,949</u>	<u>109,603</u>
		110,300	110,851
CREDITORS			
Amounts falling due within one year	15	<u>(2,958)</u>	<u>(3,189)</u>
NET CURRENT ASSETS		<u>107,342</u>	<u>107,662</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		107,342	107,662
NET ASSETS		<u>107,342</u>	<u>107,662</u>
FUNDS	17		
Unrestricted funds:			
General fund		50,901	73,744
Restricted funds		<u>56,441</u>	<u>33,918</u>
TOTAL FUNDS		<u>107,342</u>	<u>107,662</u>

23/07/2026

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



.....564A0000-ECA9-2E65-171E-08DEDC12F6AE.....
D McGregor - Treasurer

**Notes to the Financial Statements
for the Year Ended 31 January 2026**

1. GENERAL INFORMATION

Create Paisley is a Scottish Charitable Incorporated Organisation, incorporated on 25th September 2012. The charity is governed by its constitution and has the registered address 18 Templar Crescent, Erskine, PA8 7FF.

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 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.

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.

Cash at bank and cash 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.

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.

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.

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2026**

2. ACCOUNTING POLICIES - continued

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.

Going Concern

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

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	- Straight line over 4 years
Computer equipment	- Straight line over 3 years

Taxation

Create Paisley 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
	£	£
Gifts	2,256	-
Donations	-	12,432
Grants	<u>224,288</u>	<u>195,586</u>
	<u>226,544</u>	<u>208,018</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2026**

3. DONATIONS AND LEGACIES - continued

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

	2026	2025
	£	£
Children in Need	22,745	28,267
Cultural Organisations Development Fund	19,500	2,874
Hugh Fraser Foundation	3,000	3,000
Celebrating Renfrewshire	3,248	1,000
Impact Funding Partners	5,802	10,884
Robertson Trust	18,000	18,000
Winter Connections	1,820	1,870
Asda Foundation	800	1,050
Community Mental Health & Wellbeing	10,557	10,944
James T Howat Charitable Trust	500	-
Allied Vehicles Charitable Trust	320	1,150
Foundation Scotland (Volant Trust)	500	4,917
Hedley Foundation	-	2,000
Local Partnership 2024-25 (Linwood & Johnstone)	-	2,289
Local Partnership 2024-25 (Paisley)	1,970	1,050
Police Scotland Community Fund	-	1,000
Stafford Trust	-	3,520
Summer of Fun - Renfrewshire Council	2,917	2,755
TNL Awards for ALL	-	8,000
TNL Community Fund	41,647	39,416
New Park Educational Trust	-	3,600
Scottish Children's Lottery Trust	-	1,000
Garfield Weston Foundation	20,000	20,000
W M Mann Foundation	-	2,000
People's Postcode Trust	-	10,000
Orr Mack Foundation	-	5,000
The Foyle Foundation	-	10,000
William Syson Foundation	5,000	-
STV's Children Appeal	2,000	-
James Wood Bequest Fund	1,000	-
Creative Scotland Open Fund	13,533	-
Dr Guthrie's Association	800	-
Gannochy Trust	8,000	-
Gilbert Elliot Memorial Trust	2,000	-
The Forte Charitable Foundation	10,000	-
TNL Strengthening Communities	14,367	-
Merchants House of Glasgow	4,250	-
Cash for Kids	1,210	-
Youth Arts Open Fund	8,802	-
	<u>224,288</u>	<u>195,586</u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2026

4. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Fundraising	4,662	2,038
Social Enterprise	12,540	6,490
Other trading income	-	208
	<u>17,202</u>	<u>8,736</u>

5. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	2,255	4,153
Cashback	33	-
	<u>2,288</u>	<u>4,153</u>

6. OTHER INCOME

	2026	2025
	£	£
Employment Allowance	<u>10,500</u>	<u>5,000</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Developing young people	<u>254,314</u>	<u>2,540</u>	<u>256,854</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2026	2025
	£	£
Staff costs	199,194	207,768
Bank charges and interest	318	371
External provider fees	21,716	16,390
Freelance delivery staff	650	134
Catering	1,601	1,694
Insurance	1,603	1,406
Office equipment & resources	227	287
Office Rental	11,049	10,082
Printing, photocopying & postage	1,279	663
Project Materials	3,143	3,162
Project Space Rental	4,393	3,433
Recruitment costs	59	-
Repairs & maintenance	100	-
Subscriptions & memberships	3,750	3,159
Training	724	1,233
Travel	1,477	1,492
Utilities	319	308
Website & media	2,712	-
Depreciation	-	4,992
	<u>254,314</u>	<u>256,574</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2026**

9. SUPPORT COSTS

	2026	2025
	£	£
Preparation & Independent Examination of Accounts	2,400	2,400
Board Meeting Costs	<u>140</u>	<u>449</u>
	<u><u>2,540</u></u>	<u><u>2,849</u></u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2026 nor for the year ended 31 January 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2026 (2025: two trustees incurred travel expenses totalling £238, of which £168 was waived and treated as a donation).

11. STAFF COSTS

	2026	2025
	£	£
Wages and salaries	167,619	178,996
Social security costs	19,129	15,493
Other pension costs	<u>12,446</u>	<u>13,279</u>
	<u><u>199,194</u></u>	<u><u>207,768</u></u>

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

	2026	2025
Operations	1	1
Project	<u>5</u>	<u>6</u>
	<u><u>6</u></u>	<u><u>7</u></u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2026**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	59,432	148,586	208,018
Other trading activities	8,736	-	8,736
Investment income	4,153	-	4,153
Other income	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total	<u>77,321</u>	<u>148,586</u>	<u>225,907</u>
 EXPENDITURE ON			
Charitable activities			
Developing young people	<u>114,743</u>	<u>144,680</u>	<u>259,423</u>
 NET INCOME/(EXPENDITURE)			
Transfers between funds	(37,422)	3,906	(33,516)
	<u>(38)</u>	<u>38</u>	<u>-</u>
Net movement in funds	(37,460)	3,944	(33,516)
 RECONCILIATION OF FUNDS			
Total funds brought forward	111,204	29,974	141,178
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>73,744</u>	<u>33,918</u>	<u>107,662</u>

13. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 February 2025 and 31 January 2026	<u>1,557</u>	<u>20,652</u>	<u>22,209</u>
 DEPRECIATION			
At 1 February 2025 and 31 January 2026	<u>1,557</u>	<u>20,652</u>	<u>22,209</u>
 NET BOOK VALUE			
At 31 January 2026	<u>-</u>	<u>-</u>	<u>-</u>
At 31 January 2025	<u>-</u>	<u>-</u>	<u>-</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade debtors	4,220	-
Cash in digital wallets	131	-
Prepayments	<u>-</u>	<u>1,248</u>
	<u>4,351</u>	<u>1,248</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2026**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade creditors	558	789
Accrued expenses	<u>2,400</u>	<u>2,400</u>
	<u>2,958</u>	<u>3,189</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
Current assets	53,859	56,441	110,300	110,851
Current liabilities	<u>(2,958)</u>	<u>-</u>	<u>(2,958)</u>	<u>(3,189)</u>
	<u>50,901</u>	<u>56,441</u>	<u>107,342</u>	<u>107,662</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	-	-	-	4,992
Current assets	76,933	33,918	110,851	139,390
Current liabilities	<u>(3,189)</u>	<u>-</u>	<u>(3,189)</u>	<u>(3,204)</u>
	<u>73,744</u>	<u>33,918</u>	<u>107,662</u>	<u>141,178</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2026**

17. MOVEMENT IN FUNDS

	At 1/2/25	Net movement in funds	At 31/1/26
	£	£	£
Unrestricted funds			
General fund	73,744	(22,843)	50,901
Restricted funds			
Celebrating Renfrewshire	250	678	928
Cultural Organisations Fund (Renfrewshire Council)	-	2,000	2,000
Community Mental Health & Wellbeing	948	(948)	-
Hugh Fraser Foundation	249	(249)	-
Impact Funding Partners	1,814	324	2,138
Robertson Trust	5,978	204	6,182
Foundation Scotland (Volant Trust)	3,291	(3,291)	-
Hedley Foundation	1,000	(1,000)	-
Local Partnership - Linwood & Johnstone	825	(825)	-
Local Partnership - Paisley	-	533	533
Police Scotland Community Fund	1,000	(1,000)	-
Stafford Trust	2,053	(2,053)	-
TNL Awards for All	4,363	(4,363)	-
TNL Community Fund	8,147	(3,050)	5,097
New Park Educational Trust	3,000	(3,000)	-
Scottish Children's Lottery Trust	1,000	(1,000)	-
Creative Scotland Open Fund	-	11,513	11,513
Gannochy Trust	-	4,670	4,670
The Forte Charitable Foundation	-	1,875	1,875
TNL Strengthening Communities	-	9,655	9,655
Merchants House of Glasgow	-	3,850	3,850
Youth Arts Open Fund	-	8,000	8,000
	<u>33,918</u>	<u>22,523</u>	<u>56,441</u>
TOTAL FUNDS	<u>107,662</u>	<u>(320)</u>	<u>107,342</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2026**

17. 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	60,246	(83,089)	(22,843)
Restricted funds			
Celebrating Renfrewshire	3,248	(2,570)	678
Children in Need	22,745	(22,745)	-
Cultural Organisations Fund (Renfrewshire Council)	19,500	(17,500)	2,000
Community Mental Health & Wellbeing	10,557	(11,505)	(948)
Hugh Fraser Foundation	3,000	(3,249)	(249)
Impact Funding Partners	5,802	(5,478)	324
Robertson Trust	18,000	(17,796)	204
Winter Connections	1,820	(1,820)	-
Asda Foundation	800	(800)	-
Allied Vehicles Charitable Trust 2024	320	(320)	-
Foundation Scotland (Volant Trust)	500	(3,791)	(3,291)
Hedley Foundation	-	(1,000)	(1,000)
Local Partnership - Linwood & Johnstone	-	(825)	(825)
Local Partnership - Paisley	1,970	(1,437)	533
Police Scotland Community Fund	-	(1,000)	(1,000)
Stafford Trust	-	(2,053)	(2,053)
Summer of Fun - Renfrewshire Council	2,917	(2,917)	-
TNL Awards for All	-	(4,363)	(4,363)
TNL Community Fund	41,647	(44,697)	(3,050)
New Park Educational Trust	-	(3,000)	(3,000)
Scottish Children's Lottery Trust	-	(1,000)	(1,000)
Creative Scotland Open Fund	13,533	(2,020)	11,513
Dr Guthrie's Association	800	(800)	-
Gannochy Trust	8,000	(3,330)	4,670
GEM Trust	2,000	(2,000)	-
The Forte Charitable Foundation	10,000	(8,125)	1,875
TNL Strengthening Communities	14,367	(4,712)	9,655
James T Howat Charitable Trust	500	(500)	-
Merchants House of Glasgow	4,250	(400)	3,850
Cash for Kids	1,210	(1,210)	-
Youth Arts Open Fund	8,802	(802)	8,000
	<u>196,288</u>	<u>(173,765)</u>	<u>22,523</u>
TOTAL FUNDS	<u>256,534</u>	<u>(256,854)</u>	<u>(320)</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2026**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/2/24 £	Net movement in funds £	Transfers between funds £	At 31/1/25 £
Unrestricted funds				
General fund	106,212	(32,430)	(38)	73,744
Designated Fixed Asset fund	<u>4,992</u>	<u>(4,992)</u>	<u>-</u>	<u>-</u>
	111,204	(37,422)	(38)	73,744
Restricted funds				
Celebrating Renfrewshire	-	250	-	250
Children in Need	3,750	(3,788)	38	-
Community Mental Health & Wellbeing	1,783	(835)	-	948
Hugh Fraser Foundation	890	(641)	-	249
Impact Funding Partners	2,920	(1,106)	-	1,814
Paul Hamlyn Foundation	17,831	(17,831)	-	-
Police Scotland Local Partnerships and Initiative Fund	2,800	(2,800)	-	-
Robertson Trust	-	5,978	-	5,978
Foundation Scotland (Volant Trust)	-	3,291	-	3,291
Hedley Foundation	-	1,000	-	1,000
Local Partnership - Linwood & Johnstone	-	825	-	825
Police Scotland Community Fund	-	1,000	-	1,000
Stafford Trust	-	2,053	-	2,053
TNL Awards for All	-	4,363	-	4,363
TNL Community Fund	-	8,147	-	8,147
New Park Educational Trust	-	3,000	-	3,000
Scottish Children's Lottery Trust	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
	<u>29,974</u>	<u>3,906</u>	<u>38</u>	<u>33,918</u>
TOTAL FUNDS	<u>141,178</u>	<u>(33,516)</u>	<u>-</u>	<u>107,662</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2026**

17. 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	77,321	(109,751)	(32,430)
Designated Fixed Asset fund	-	(4,992)	(4,992)
	77,321	(114,743)	(37,422)
Restricted funds			
Celebrating Renfrewshire	1,000	(750)	250
Children in Need	28,267	(32,055)	(3,788)
Cultural Organisations Fund (Renfrewshire Council)	2,874	(2,874)	-
Community Mental Health & Wellbeing	10,944	(11,779)	(835)
Hugh Fraser Foundation	3,000	(3,641)	(641)
Impact Funding Partners	10,884	(11,990)	(1,106)
Paul Hamlyn Foundation	-	(17,831)	(17,831)
Police Scotland Local Partnerships and Initiative Fund	-	(2,800)	(2,800)
Robertson Trust	18,000	(12,022)	5,978
Winter Connections	1,870	(1,870)	-
Asda Foundation	1,050	(1,050)	-
Allied Vehicles Charitable Trust 2024	1,150	(1,150)	-
Foundation Scotland (Volant Trust)	4,917	(1,626)	3,291
Hedley Foundation	2,000	(1,000)	1,000
Local Partnership - Linwood & Johnstone	2,289	(1,464)	825
Local Partnership - Paisley	1,050	(1,050)	-
Police Scotland Community Fund	1,000	-	1,000
Stafford Trust	3,520	(1,467)	2,053
Summer of Fun - Renfrewshire Council	2,755	(2,755)	-
TNL Awards for All	8,000	(3,637)	4,363
TNL Community Fund	39,416	(31,269)	8,147
New Park Educational Trust	3,600	(600)	3,000
Scottish Children's Lottery Trust	1,000	-	1,000
	148,586	(144,680)	3,906
TOTAL FUNDS	225,907	(259,423)	(33,516)

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2026.

19. PURPOSE OF UNRESTRICTED FUNDS

General Fund - These are the unrestricted, 'free' reserves of the charity

Fixed Asset Fund - This represents the net book value of the charity's fixed assets

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2026**

20. PURPOSE OF RESTRICTED FUNDS

Allied Vehicles - support for Go CREATE, our summer holiday programme

Asda Foundation - space hire for Paisley drop-in

Cash for Kids - support for Go CREATE, our summer holiday programme

Celebrating Renfrewshire 2025-26 - support for creative lunch club at Johnstone High School

Children in Need 2025-27 - to support the costs of two youth workers in Paisley and Johnstone

Community Mental Health & Wellbeing Fund 2025 - contribution to staffing costs to support young people age 16-25 and their mental health

Creative Scotland Open Fund for Organisations - community art project 'The Garden'

Cultural Organisations Fund (Renfrewshire Council) - to support delivery of creative activity for young people, and contribution to operational overheads

Dr Guthrie's Association - exhibition of young people's artwork

Forte Charitable Foundation - support for one of our youth workers and contribution to operational overheads

Foundation Scotland (Volant Trust) - to contribute to costs of delivering weekly creative activities for young people aged 11-18 living in Renfrewshire

Gannochy Trust - to support Youth Forum and Young Volunteers programme

GEM Trust - support for Paisley drop-in

Hugh Fraser Foundation - funding to support schools outreach

James T Howat Charitable Trust - running costs of core programme

Volunteering Support Fund - support for the development of volunteering opportunities at Create Paisley, via our Youth Forum and Young Volunteers Programme

Local Partnership 2025-26 (Paisley) - support for Family Zone project

Merchants House of Glasgow - support for Paisley drop-in

Robertson Trust 2024-26 - funding towards salary costs of two Youth Development Managers

Summer of Fun 2025 (Renfrewshire Council) - support for Go CREATE summer programme

The National Lottery Community Fund Young Start - funding towards salary costs of two Youth Development Managers, plus contribution to overheads

The National Lottery Strengthening Organisations fund - Create Change, two-year programme of organisational development

Winter Connections 2025 (Renfrewshire Council) - snacks, space hire and materials for drop-ins in Paisley and Johnstone

Youth Arts Open Fund - support for young people's creative activity