

**REGISTERED COMPANY NUMBER: SC345346 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC041525**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
Drumchapel Arts Workshop**

Burgoyne Carey  
Chartered Accountants  
Pavilion 2  
3 Dava Street  
Broomloan Road  
Glasgow  
G51 2JA

# Drumchapel Arts Workshop

## CONTENTS OF THE FINANCIAL STATEMENTS For The Year Ended 31 March 2025

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5 to 6
<b>Notes to the Financial Statements</b>	7 to 12
<b>Detailed Statement of Financial Activities</b>	13

# **Drumchapel Arts Workshop**

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

The objective of Drumchapel Arts Workshop is to create an informal and welcoming workspace where individuals with an interest in the arts can connect, explore their creativity and develop new skills in various artistic disciplines including painting, drawing, stained glass, fused glass and mosaic.

Our vision is to foster a vibrant community where both beginners and seasoned artists feel supported in their creative journeys.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

Despite the absence of external funding during the 2024-2025 period, we are pleased to report a successful year. While available funding appears to have been directed towards mental health organisations, men's groups, music and gardening initiatives, and individual art projects rather than art collectives, we have continued to thrive.

Our total footfall from March 2024 to March 2025 was 1,193, a strong indicator of sustained community engagement. We are extremely fortunate to have our premises donated by The Wheatley Housing Group, which means we do not incur rent or electricity costs. The income generated through our drop-in sessions has enabled us to cover operational expenses and remain financially stable. Over the year, we successfully ran two painting and drawing courses and two copper repoussé/beating workshops, all of which were well attended. We are currently exploring the addition of fused glass and stained glass classes.

We continue to offer regular drop-in sessions for participants who have completed any of our courses. These sessions, which run for three hours weekly at a cost of £5 (to cover material expenses), are led by dedicated volunteers. They provide a welcoming and supportive environment where attendees can continue their creative work and connect with others. Many participants find these sessions beneficial for their mental wellbeing, often using the space to share concerns and build community support.

Our current weekly schedule includes the Glass Group on Monday afternoons, the Mosaic Group on Monday evenings, another Mosaic Group on Tuesday afternoons, and the Painting Group on Thursdays. All committee members and volunteers are trained in First Aid and Fire Safety, ensuring a safe and secure environment for all participants.

### **FINANCIAL REVIEW**

#### **Principal funding sources**

We are fortunate to operate in premises generously provided rent-free by the Wheatley Housing Group, which also covers our electricity costs. This invaluable support allows us to direct more resources towards our programmes.

Our principal financial contributions are:

£1,500 from the Antonine Court project

£4,280 generated from participant fee in our drop-in sessions.

### **FUTURE PLANS**

We plan to offer structured classes led by experienced tutors this year. These classes will be accessible to everyone regardless of their location. The proposed cost for a 10 week course is £125.

### **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.

# Drumchapel Arts Workshop

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

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**  
SC345346 (Scotland)

**Registered Charity number**  
SC041525

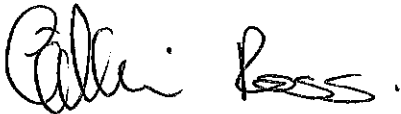
**Registered office**  
39 Linkwood Crescent  
Drumchapel  
Glasgow  
G15 7EP

**Trustees**  
Mrs G M Ross  
Mrs S Hale  
Ms L Norris (resigned 21.7.25)

**Company Secretary**

**Independent Examiner**  
Burgoyne Carey  
Chartered Accountants  
Pavilion 2  
3 Dava Street  
Broomloan Road  
Glasgow  
G51 2JA

Approved by order of the board of trustees on 12 November 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'G M Ross', with a period at the end.

Mrs G M Ross - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DRUMCHAPEL ARTS WORKSHOP

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

### 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.

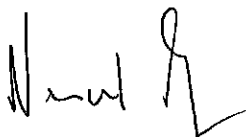
### Independent examiner's statement

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.



Vincent Burgoyne  
The Institute of Chartered Accountants of Scotland

Burgoyne Carey  
Chartered Accountants  
Pavilion 2  
3 Dava Street  
Broomloan Road  
Glasgow  
G51 2JA

12 November 2025

## Drumchapel Arts Workshop

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

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	2,520	-	2,520	4,500
Other trading activities	3	5,760	-	5,760	5,318
<b>Total</b>		<u>8,280</u>	<u>-</u>	<u>8,280</u>	<u>9,818</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Social Inclusion		7,412	35	7,447	3,556
Other		1,313	-	1,313	4,323
<b>Total</b>		<u>8,725</u>	<u>35</u>	<u>8,760</u>	<u>7,879</u>
<b>NET INCOME/(EXPENDITURE)</b>		(445)	(35)	(480)	1,939
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		7,968	37	8,005	6,066
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>7,523</u></u>	<u><u>2</u></u>	<u><u>7,525</u></u>	<u><u>8,005</u></u>

The notes form part of these financial statements

## Drumchapel Arts Workshop

### BALANCE SHEET 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	1,100	-	1,100	518
<b>CURRENT ASSETS</b>					
Debtors	8	490	-	490	663
Cash at bank and in hand		7,521	2	7,523	8,136
		<u>8,011</u>	<u>2</u>	<u>8,013</u>	<u>8,799</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,588)	-	(1,588)	(1,312)
<b>NET CURRENT ASSETS</b>		<u>6,423</u>	<u>2</u>	<u>6,425</u>	<u>7,487</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>7,523</u>	<u>2</u>	<u>7,525</u>	<u>8,005</u>
<b>NET ASSETS</b>		<u>7,523</u>	<u>2</u>	<u>7,525</u>	<u>8,005</u>
<b>FUNDS</b>					
Unrestricted funds	10			7,523	7,968
Restricted funds				2	37
<b>TOTAL FUNDS</b>				<u>7,525</u>	<u>8,005</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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.

## Drumchapel Arts Workshop

### BALANCE SHEET - continued 31 March 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 12 November 2025 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read "G M Ross". The signature is written in a cursive style with a period at the end.

G M Ross - Trustee

# Drumchapel Arts Workshop

## 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 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.

#### **TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

#### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **HIRE PURCHASE AND LEASING COMMITMENTS**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

## Drumchapel Arts Workshop

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

#### 2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	520	500
Grants	-	2,000
Donated services and facilities	2,000	2,000
	<u>2,520</u>	<u>4,500</u>

#### Grants Receivable

	<u>2025</u>	<u>2024</u>
	£	£
Robertson Trust	-	2,000
	<u>-</u>	<u>2,000</u>

#### 3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	5,760	5,318
	<u>5,760</u>	<u>5,318</u>

#### 4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	277	354
Other operating leases	2,000	2,000
Surplus on disposal of fixed assets	(687)	(1,000)
	<u>1,590</u>	<u>1,354</u>

#### 5. TRUSTEES' REMUNERATION AND BENEFITS

##### TRUSTEES' EXPENSES

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

#### 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	4,500	-	4,500
Other trading activities	5,318	-	5,318
<b>Total</b>	<u>9,818</u>	<u>-</u>	<u>9,818</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Social Inclusion	3,556	-	3,556
Other	4,130	193	4,323
<b>Total</b>	<u>7,686</u>	<u>193</u>	<u>7,879</u>

## Drumchapel Arts Workshop

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

#### 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
<b>NET INCOME/(EXPENDITURE)</b>	2,132	(193)	1,939
<b>Transfers between funds</b>	1,400	(1,400)	-
	<u>3,532</u>	<u>(1,593)</u>	<u>1,939</u>
<b>Net movement in funds</b>			
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	4,436	1,630	6,066
	<u>7,968</u>	<u>37</u>	<u>8,005</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>			

#### 7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2024	812	603	1,415
Additions	859	-	859
Disposals	(630)	-	(630)
	<u>1,041</u>	<u>603</u>	<u>1,644</u>
At 31 March 2025			
<b>DEPRECIATION</b>			
At 1 April 2024	746	151	897
Charge for year	81	196	277
Eliminated on disposal	(630)	-	(630)
	<u>197</u>	<u>347</u>	<u>544</u>
At 31 March 2025			
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>844</u>	<u>256</u>	<u>1,100</u>
At 31 March 2024	<u>66</u>	<u>452</u>	<u>518</u>

#### 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	-	100
Prepayments and accrued income	490	563
	<u>490</u>	<u>663</u>

## Drumchapel Arts Workshop

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

#### 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	77	251
Accrued expenses	1,511	1,061
	<u>1,588</u>	<u>1,312</u>

#### 10. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	7,968	(445)	7,523
<b>Restricted funds</b>			
Restricted Fund	37	(35)	2
	<u>8,005</u>	<u>(480)</u>	<u>7,525</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	8,280	(8,725)	(445)
<b>Restricted funds</b>			
Restricted Fund	-	(35)	(35)
	<u>8,280</u>	<u>(8,760)</u>	<u>(480)</u>

#### Comparatives for movement in funds

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	4,436	2,132	1,400	7,968
<b>Restricted funds</b>				
Restricted Fund	1,630	(193)	(1,400)	37
	<u>6,066</u>	<u>1,939</u>	<u>-</u>	<u>8,005</u>

## Drumchapel Arts Workshop

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

#### 10. 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	9,818	(7,686)	2,132
<b>Restricted funds</b>			
Restricted Fund	-	(193)	(193)
<b>TOTAL FUNDS</b>	9,818	(7,879)	1,939

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	4,436	1,687	1,400	7,523
<b>Restricted funds</b>				
Restricted Fund	1,630	(228)	(1,400)	2
<b>TOTAL FUNDS</b>	6,066	1,459	-	7,525

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	18,098	(16,411)	1,687
<b>Restricted funds</b>			
Restricted Fund	-	(228)	(228)
<b>TOTAL FUNDS</b>	18,098	(16,639)	1,459

## **Drumchapel Arts Workshop**

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

#### **11. RELATED PARTY DISCLOSURES**

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

## Drumchapel Arts Workshop

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

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	520	500
Grants	-	2,000
Donated services and facilities	2,000	2,000
	<u>2,520</u>	<u>4,500</u>
<b>Other trading activities</b>		
Fundraising events	5,760	5,318
	<u>5,760</u>	<u>5,318</u>
<b>Total incoming resources</b>	<b>8,280</b>	<b>9,818</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Artist and Modelling Fees	840	-
Artists' Materials	1,120	1,348
	<u>1,960</u>	<u>1,348</u>
<b>Support costs</b>		
<b>Management</b>		
Other operating leases	2,000	2,000
Insurance	403	1,233
Light and heat	-	88
Telephone	730	612
Postage and stationery	116	55
Sundries	228	171
Repairs & Renewals	1,785	953
Computer Expenses	150	436
Bookkeeping & Administration	1,255	881
Training	-	342
Plant and machinery	81	203
Computer equipment	196	151
Profit on sale of tangible fixed assets	(687)	(1,000)
	<u>6,257</u>	<u>6,125</u>
<b>Finance</b>		
Bank charges	133	176
<b>Governance costs</b>		
Accountancy and legal fees	410	230
	<u>410</u>	<u>230</u>
<b>Total resources expended</b>	<b>8,760</b>	<b>7,879</b>
	<u>8,760</u>	<u>7,879</u>
<b>Net (expenditure)/income</b>	<b>(480)</b>	<b>1,939</b>
	<u>(480)</u>	<u>1,939</u>

This page does not form part of the statutory financial statements