YOKER COMMUNITY CAMPUS DEVELOPMENT COMPANY

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

Company No. SC288600
Scottish Charity No. SC036761

YOKER COMMUNITY CAMPUS DEVELOPMENT COMPANY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

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YOKER COMMUNITY CAMPUS DEVELOPMENT COMPANY
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their report and financial statements for Yoker Community Campus Development Company for the period 1 April 2025 to 31 March 2026.

REFERENCE AND ADMINISTRATIVE INFORMATION
Yoker Community Campus Development Company is a company limited by guarantee, which was formed on 9 August 2005.

CHARITY REGISTRATION NUMBER
SC036761

COMPANY NUMBER
SC288600

PRINCIPAL OFFICE
10 Kelso Place
Yoker
Glasgow
G14 0LL

INDEPENDENT EXAMINER
A & A Accountants
1037 Sauchiehall Street
Finnieston
GLASGOW
G3 7TZ

BANKERS
Bank of Scotland
836 Crow Road
Glasgow
G13 1ET

YOKER COMMUNITY CAMPUS DEVELOPMENT COMPANY
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2026

TRUSTEES

James Anderson	Chairperson
Kirsty Docherty	Secretary
John Dillon	Trustee
Sheila White	Trustee

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
Yoker Community Campus Development Company is a company limited by guarantee governed by its constitution effective 9 August 2005.

Appointment of Trustees
The Trustees are appointed under the terms of the constitution by the membership. The maximum number of Trustees (excluding for this purpose alternate trustees) is 12, of whom a maximum of 9 trustees shall be Appointed Trustees and a maximum of 3 trustees shall be Co-opted Trustees.

Organisational structure
The Yoker Campus Development Company is a company limited by guarantee, company number SC288600, incorporated on 9th August 2005, and with charitable status number SC036761. The company was set up by the Yoker Resource Centre to operate the refurbished Yoker Community Campus. A Board of Trustees administers the charity. The Board meets regularly and has appointed a General Manager to manage the project staff and the day to day operations of the charity. To facilitate effective operations the General Manager, while ultimately accountable to the Board, has delegated authority for operational matters including service provision, finance and administration.

Risk management
The Charity Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

The Charity Trustees have agreed clear lines of delegation and authority to the General Manager including delegated authority for operational matters including service provision, finance and administration.

Key management personnel
The Trustees consider the Board of Trustees and the General Manager as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis.

Charitable objectives
The charity’s objectives are to promote training and educational opportunities and social inclusion for the benefit of the residents of Yoker and environs by working with the local authority, third sector organisations, colleges, employers and residents.

Strategy and future plans
The Charity's strategy is, in association with public sector organisations, third sector organisations and private sector organisations, to advance the welfare of local residents.

ACHIEVEMENTS AND PERFORMANCE

Financial review
The results for the period show expenditure on charitable activities of £223,060 with a total deficit of £15,883. At 31 March 2026, total reserves were £46,551.

Review of the period
During 2025/26 we were successful in maintaining our core funding from Glasgow City Council and The National Lottery Community Fund. The Glasgow City Council funding now runs to 31/03/2029, while the Lottery funding runs until 31/07/2028. During the period we were successful in securing £30K a year for three years commencing on 01/04/2026 from the Robertson Trust. We also further developed our Welcome Wednesday initiative to include Small Talk, a parent and toddler group designed primarily for mothers with English as a second language. We have also established a Carers Café, which is popular and meets every Friday.

Principal funding sources
We are grateful to our principal funding sources during the year, which were Glasgow City Council, The National Lottery Community Fund, and the Scottish Government.

Reserves policy
The reserves are categorised as unrestricted where the reserves are available to be applied by the Trustees in furtherance of the charity's objectives and restricted which represents the grants received through the Council or The National Lottery Community Fund which have to be applied in accordance with the funder's requirements. The policy of the charity is to have unrestricted reserves equivalent to three months running costs. Current reserves are considerably lower than this and the Trustees are working to achieve this target.

As at 31 March 2026, restricted reserves amounted to £46,551. Unrestricted reserves were £0.

Future plans
Our funding from Glasgow City Council, The National Lottery Community Fund and the Robertson Trust provide some security at current levels until March 2029 (Council and Robertson Trust), and July 2028 (The National Lottery). The Yoker Community Campus will work with the communities it serves to develop new partnerships in new areas of service and programme delivery including subcontracting to major providers. Yoker Community Campus will endeavour to engage with the Glasgow Employability Partnership, in order to build on and fully establish our new employability programme. The Campus Board and General Manager will work to increase the company's unrestricted reserves.

Development projects will focus on employability, partnership, and contract tendering as well as grant funding.

Independent examiner
A resolution to reappoint as independent examiners will be proposed at the forthcoming AGM.

On behalf of the Board

Kirsty Docherty

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Kirsty Docherty
Secretary
26 September 2026

YOKER COMMUNITY CAMPUS DEVELOPMENT COMPANY
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2026

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's Memorandum and Articles requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's Memorandum and Articles. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

YOKER COMMUNITY CAMPUS DEVELOPMENT COMPANY
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2026

Independent Examiner's Report to the Trustees of Yoker Community Campus Development Company

I report on the accounts of the charity for the year ended 31 March 2026, which are set out on the following pages.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The Trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts under section 44(1)(c) of the 2005 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 2006 Regulations. 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 view given by the accounts.

Independent Examiner's Statement
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1st April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

(i) to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and

(ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

have not been met, or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Date: 26/09/2026

YOKER COMMUNITY CAMPUS DEVELOPMENT COMPANY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2026 £	Total funds 2025 £
Income from:					
Donations and legacies	2	31,901	161,867	193,768	188,837
Charitable activities	3	13,409	-	13,409	5,900
Total income		**45,310**	**161,867**	**207,177**	**194,737**
Expenditure on:					
Charitable activities	4	61,193	161,867	223,060	222,414
Total expenditure		**61,193**	**161,867**	**223,060**	**222,414**
Net income/(expenditure)		**(15,883)**	**-**	**(15,883)**	**(27,677)**
Transfers between funds	11	26,500	(26,500)	-	-
Net movement in funds		**10,617**	**(26,500)**	**(15,883)**	**(27,677)**
Reconciliation of funds					
Total funds brought forward		(10,617)	73,051	62,434	90,111
Total funds carried forward		**-**	**46,551**	**46,551**	**62,434**

YOKER COMMUNITY CAMPUS DEVELOPMENT COMPANY
BALANCE SHEET
AS AT 31 MARCH 2026

Company No. SC288600

	Notes	2026	2025
		£	£
Current assets			
Debtors	8	2,134	5,574
Cash at bank and in hand		88,359	62,460
		90,493	**68,034**
Creditors: amounts falling due within one year	9	(43,942)	(5,600)
Net current assets		**46,551**	**62,434**
Total assets less current liabilities		**46,551**	**62,434**
Net assets		**46,551**	**62,434**
The funds of the charity:			
Restricted income funds	11	46,551	73,051
Unrestricted income funds	11	-	(10,617)
Total charity funds		**46,551**	**62,434**

For the year ending 31 March 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the Trustees on 26 September 2026 and signed on their behalf by:

Kirsty Docherty

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Kirsty Docherty, Secretary

1. ACCOUNTING POLICIES

Statutory information

Yoker Community Campus Development Company is a company limited by guarantee and is registered in Scotland. The registered office (and principal place of business) is 10 Kelso Place, Yoker, Glasgow, G14 0LL.

Basis of preparation and statement of compliance

The financial statements have been prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland, the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (second edition, effective 1 January 2019), the Charities and Trustee Investment (Scotland) Act 2005 (as amended) and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity meets the definition of a public benefit entity under FRS 102.

Going Concern

The Trustees are obliged to consider the appropriateness of the going concern assumption when preparing the financial statements. The Yoker Community Campus Development Company applied for, and was awarded, funding from Glasgow Communities Fund to the 31st March 2026, and from the National Lottery until July 2028. This gives some certainty of funding for up to three years from April 2025.The organisation has also submitted a further bid to Glasgow City Council designed to cover the period from April 2026 to March 2029, the result of which will be declared by December 2026. Further disclosure regarding the Trustees' assumptions and decisions taken thus far are detailed in the Trustees' Report. Consequently, the Trustees believe that there are no material uncertainties affecting the charity's ability to continue as a going concern and, accordingly, the financial statements are prepared on a going concern basis.

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Grants receivable

Income from government and other grants, whether 'capital' or 'revenue' in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity.

Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Income from charitable activities

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

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 settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Expenditure on charitable activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable

Governance costs

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

Activity based reporting

To comply fully with the Statement of Recommended Practice would require income and expenditure to be reported by activity. The Trustees are of the opinion that the activities of the charity are inter-linked, therefore this would be impractical to calculate and would provide no additional benefit to the users of these financial statements. Therefore, no further analysis of income and expenditure is provided within these financial statements.

Tangible Fixed Assets

Vehicles are depreciated at 25% reducing balance per annum.

Fixtures and fittings are not capitalised but are written off in the year of purchase.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

Cash at bank and 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.

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.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Pension Auto Enrolment

The Yoker Community Campus Development Company currently operates a pension scheme under the government's auto enrolment initiative. This scheme is a defined contribution scheme with the current levels of contribution being 5% for employees and 3% for employers. All premiums due have been paid for the year.

Judgements and estimates

In preparing the financial statements, the Trustees are required to make estimates and assumptions which affect reported income, expenses, assets, and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates. The Trustees are satisfied that the accounting policies are appropriate and applied consistently.

Taxation

No taxation is provided for as all the income of the charity's activities fall within the exemptions of sections 466 to 493 of the Corporation Tax Act 2010 (CTA 2010)

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	Total 2026	Total 2025
	£	£	£	£
Glasgow Communities Fund	-	115,915	115,915	111,665
Scottish Government	-	-	-	13,498
National Lottery	-	45,912	45,912	44,514
Glasgow City Council Area Grants	-	40	40	-
DRC Youth Project	8,875	-	8,875	7,200
Blairdardie Out of School	3,000	-	3,000	1,500
Slimming World	1,500	-	1,500	2,510
Yoker Resource Centre	-	-	-	950
Caroline Bowers SOD	1,680	-	1,680	-
Time Well Spent (YRC)	5,500	-	5,500	-
Narcotics Anonymous	495	-	495	-
Alcoholics Anonymous	2,424	-	2,424	-
Hope Connections	260	-	260	-
Destress Yoga	330	-	330	-
Cost Share (room use)	97	-	97	-
Glasgow Life	740	-	740	-
Elevator - Lottery room rental (regular hire)	7,000	-	7,000	7,000
Total	**31,901**	**161,867**	**193,768**	**188,837**

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	Total 2026	Total 2025
	£	£	£	£
Other income	13,409	-	13,409	5,900
Total	**13,409**	**-**	**13,409**	**5,900**

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	Total 2026	Total 2025
	£	£	£	£
Activities	4,160	-	4,160	9,016
Staff costs (note 6)	5,515	112,217	117,732	123,968
Rent & rates	4,300	2,200	6,500	6,515
Heat & light	30,889	20,000	50,889	44,543
Travelling	72	500	572	317
Printing, postage & stationery	1,527	6,337	7,864	2,751
ICT, telephone & software	-	1,801	1,801	6,982
Legal & professional fees	-	2,451	2,451	5,540
Repairs and renewals	5,812	10,810	16,622	10,750
Cleaning	909	939	1,848	1,056
Bank charges	-	20	20	-
Subscriptions	1,197	-	1,197	974
Staff training	20	-	20	87
Insurance	6,113	4,588	10,701	9,652
Sundry	679	4	683	263
Total	**61,193**	**161,867**	**223,060**	**222,414**

5. NET INCOME/(EXPENDITURE) FOR THE YEAR

	2026	2025
	£	£
This is stated after charging:		
Depreciation of tangible fixed assets	-	-
Independent examination fee	1,080	1,800
Pension costs	-	180
Trustees received reimbursement of expenses amounting to	-	-
Number of trustees reimbursed	-	-

6. STAFF COSTS AND KEY MANAGEMENT PERSONNEL

	2026	2025
	£	£
Salaries	115,956	116,385
Social security costs	1,776	7,403
Pension costs	-	180
	117,732	**123,968**
Average number of employees	5	5

7. TRUSTEES' REMUNERATION

	2026	2025
	£	£
Aggregate remuneration	-	-

No trustee received remuneration or benefits in kind from the charity during the year.

8. DEBTORS

	2026	2025
	£	£
Other debtors and prepayments	2,134	5,574
	2,134	**5,574**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade creditors and accruals	43,942	5,600
	43,942	**5,600**

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total 2026	Total 2025
	£	£	£	£
Fixed assets	-	-	-	-
Current assets	-	90,493	90,493	68,034
Creditors due within one year	-	(43,942)	(43,942)	(5,600)
Total net assets	**-**	**46,551**	**46,551**	**62,434**

11. STATEMENT OF FUNDS

	Brought forward	Income	Transfers	Expenditure	Carried forward
	£	£	£	£	£
Restricted funds	73,051	161,867	(26,500)	(161,867)	46,551
Unrestricted general funds	(10,617)	45,310	26,500	(61,193)	-
Total funds	**62,434**	**207,177**	**-**	**(223,060)**	**46,551**

12. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (prior year: none).