

REGISTERED CHARITY NUMBER: SC027449

The Senior Centre Castlemilk
Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2026

The Senior Centre Castlemilk

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for the Year Ended 31 March 2026

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The Senior Centre Castlemilk

Chair's Report 2025-26 for the Year Ended 31 March 2026

Having completed 3 full years as Chair of the Senior Centre, I continue to look on in admiration at the dedication, hard work and effort given by our Centre Manager, Melanie O'Donnell and her fabulous team of core staff, volunteers and trustees. I am so proud of their dedication to ensuring the success and the development of this fantastic facility.

What is offered to members is a much-needed social resource, tackling poverty and isolation by providing a warm, safe and welcoming space 5 days per week and occasional weekends alongside healthy nutritious meals and activities. This has a triple impact for the members; no need to cook or turn on heating during the day and the extra special part is combating social isolation and loneliness. Some members come to the Centre everyday Monday to Friday as this is possibly the only time they can interact with other people. Everyone's situation is different, and it is imperative to ensure we continue to focus on our membership, delivering activities of interest and ensuring everyone gets involved.

We've just completed our third-year vital funding from Glasgow City Council, Communities Fund, and were able to commence this year secure in the knowledge we were able to keep the wheels turning in the Centre. Opening the doors and covering the much-needed salaries of a couple of core staff alongside securing an additional 2 years of Big Lottery funding, we were able to keep the activities, classes and another three staff members going. The remainder of staff, Café and classes / sessions are funded via our own income generation which must be highlighted and praised! The kindness and support of our membership is gratefully appreciated.

In addition to the above funding, we entered into our second year unrestricted funding via the Bank of Scotland Foundation which was indeed a huge boost to the Centre and afforded us the opportunity to continue the employment of our Development & Inclusion Officer, vital to the planning of all activities and programmes alongside enabling us to carry out vital maintenance within the Centre, purchase necessary equipment and undertake vital training for staff and volunteers.

The Centre has flourished by continuing to secure longer-term funding, providing a diverse range of activities to suit our ever-increasing membership and the ongoing development of our Board, management, staff, and volunteering team.

This year we focussed once again on applying to Glasgow City Council and Big Lottery for large grants to secure a further 3 years of funding - both were successful!!

To say I have enjoyed the past few years as Chair is an understatement and sharing the experience with the other Trustees has been incredible. The work going on behind the scenes is remarkable with the hard work and dedication of Manager, Melanie O'Donnell, we can ensure the Centre moves onwards and upwards. We offer support to Melanie but her knowledge and commitment to the Centre, gained in 24 years at the helm also reassures us with the progress of both the Centre and its members.

Finally, I would like to say a huge thank you to all staff, volunteers and stakeholders involved in making the Centre the success it has and will continue to be. Their efforts do not go unnoticed, and the Centre would not be able to operate without their assistance and much needed support.

Agnes Campbell
Chair

The Senior Centre Castlemilk
Report of the Trustees
for the Year Ended 31 March 2026

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

The organisation's purposes are:

- The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the older residents of Castlemilk and its environs ("the Operating Area");
- The relief of those older residents of the Operating Area, in need by reason of age, ill-health, disability, financial hardship or other disadvantage; and
- The advancement of education and training of those older residents of the Operating Area particularly in connection with such skills as will promote personal development.

The objects of the charity have not changed during the year under review.

Significant activities

The Trustees consider that the purposes and objects of the charity outlined above have been met in the year due to the services provided by the Centre, together with the activities and projects undertaken for members (as outlined in the Chair's Report). The work performed by the charity in the year has continued to enhance the lives of older residents within the local area, with the Centre continuing to provide a focal point for those residents to improve health, independence and wellbeing.

Public benefit

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

Volunteers

The charity made use of volunteers in many of its activities throughout the period. The Board wishes to express their gratitude for the work carried out in the period by those volunteers and looks forward to their continuing and valuable assistance.

FINANCIAL REVIEW

Financial position

The financial statements following this report show the overall position of the charitable company as at 31st March 2026 and its income and expenditure for the year ended on that date.

A number of grants were received during the year covering different parts of the charity's operations, totalling £259,514 (2025 - £270,214) as outlined in the notes to the financial statements. Taking this into account, incoming resources from donations and legacies amounted to £268,834 (2025 - £279,594) in the year. Café takings, subsidies, income generation, and room hire totalling £106,045 (2025 - £109,864) in the year augmented this to produce total incoming resources of £374,879 (2025 - £389,458).

Resources expended in the year totalled £358,608 (2025 - £351,872) as detailed within the Statement of Financial Activities. This produced a surplus in the year of £16,271 (2025 - £37,586).

Consequently, at the financial year end, the charity has total reserves of £226,654 (2025 - £210,383) which the Trustees consider to be sufficient financial headroom in light of continuing projects (and expenditure committed and anticipated thereon), and to cover the ongoing management and support costs..

Some of the grant income received from funders is awarded on the calendar year basis, rather than on the charity's year end of 31st March. As such, funding can be received and recognised in this financial year but will be spent in the next year.

Principal funding sources

The charity continued to rely on grant income as its principal source of funding in order to meet its objectives.

The Senior Centre Castlemilk
Report of the Trustees
for the Year Ended 31 March 2026

FINANCIAL REVIEW

Investment policy and objectives

The constitution now confers investment powers on the Board of Trustees. However, the charity holds no such assets and have now plans to invest the charitable funds in such an investment at this point.

Reserves policy

Reserves in the balance sheet represent accumulated funds arising from operating results to date in relation to the various restricted and unrestricted funds within the charity, which are maintained at varying levels to cover fluctuations in income and expenditure, to allow for any unexpected major expenditure requirement or to mitigate any decline in the overall financial environment. As outlined elsewhere, reserves on a particular fund may appear to be higher than expected at the year end, where funding is awarded partway through the year and earmarked for disbursement in the twelve months following receipt. The board are satisfied that the level of reserves retained and reflected in the financial statements are sufficient, given current operational requirements.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Applications for funding continue to be made - for example, an application to the People's Postcode Lottery is currently in progress.

Efforts to source other, additional funding continue apace, along with the need to become more financially sustainable from income generation - however, should this core funding cease to be available at the levels currently being received, the services offered by the charity are likely to be curtailed, with staffing levels and activities reduced accordingly.

FUTURE PLANS

- 3 years GCC funding secured
- 3 years Lottery funding secured
- Various other applications in progress for additional revenue costs (BoS in last year of 3 (26-27) - £50,000)
- Applying to GCC Neighbourhood Infrastructure Improvement fund (NIIF) centre improvements - Capital funding
- New boiler / heating system
- Light replacement - Change all current fluorescents to LEDs with sensors (improve energy efficiency & more eco friendly)
- Outdoor space landscaping.
- Redevelopment outside centre (new road system) has significantly reduced our outdoor space / garden area. Funding being sought from NIIF to reinstate seating / planters / greenery.
- Board / management focus will continue to be on funding & vital staff / volunteer / member support to ensure centre continues to thrive and all are welcome, safe & informed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity initially operated as an unincorporated association, then became incorporated as a company limited by guarantee (as defined by the Companies Act 2006) on 12th May 2008 until 17 June 2015, at which point it converted to a SCIO with the approval of OSCR. A new constitution was adopted at this point, whilst the assets, liabilities and charitable status of the limited company were transferred to the SCIO.

The Senior Centre Castlemilk

Report of the Trustees for the Year Ended 31 March 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The constitution contains all regulations relating to the number, eligibility, election & re-election, retiral and cessation of office.

The individuals who signed the charity trustee declaration forms which accompanied the application for incorporation as a SCIO shall be deemed to have been appointed by the members as charity trustees with effect from the date of incorporation.

At each AGM, the members may elect any member (unless debarred from membership) to be an elected trustee - elected trustees must be members of the organisation. In the event of an elected trustee ceasing to hold such office for any reason between AGMs, the board may appoint any other member (unless debarred from being a charity trustee) to the board in their place as an elected trustee until the next AGM, when the person so appointed shall retire from office but may then be elected by the members.

In addition, the board may at any time appoint any person (unless debarred from being a charity trustee) to be an appointed trustee. The board may at any time terminate the appointment of an appointed trustee.

A person will not be eligible for either election or appointment as a trustee if they are an employee of the organisation or are disqualified from being a charity trustee under Charities and Trustee Investment (Scotland) Act 2005.

At each AGM, all of the elected trustees must retire from office but may then be re-elected up to 5 successive years. An elected trustee retiring at an AGM will be deemed to have been re-elected unless they have advised the board prior to the conclusion of the AGM that they do not wish to be re-appointed as a charity trustee; or an election process was held at the AGM and they were not among those elected/re-elected through that process.

A charity trustee will automatically cease to hold office if he/she:

- becomes disqualified from being a charity trustee under the Charities and Trustee Investment (Scotland) Act 2005;
- becomes incapable for medical reasons of carrying out his/her duties as a charity trustee - but only if that has continued (or is expected to continue) for a period of more than six months;
- is an Elected Trustee and ceases to be a member of the organisation;
- is an Appointed Trustee and his/her appointment is terminated by the board;
- becomes an employee of the organisation;
- gives the organisation a notice of resignation, signed by him/her;
- is absent (without good reason, in the opinion of the board) from more than three consecutive meetings of the board - but only if the board resolves to remove him/her from office;
- is removed from office by resolution of the board on the grounds that he/she is considered to have committed a material breach of the code of conduct for charity trustees (as referred to in clause 73 of the constitution);
- is removed from office by resolution of the board on the grounds that he/she is considered to have been in serious or persistent breach of his/her duties under section 66(1) or (2) of the Charities and Trustee Investment (Scotland) Act 2005; or
- is removed from office by a resolution of the members passed at a members' meeting.

The organisation must have at least four trustees and a maximum of twelve, with not more than six elected trustees and not more than six appointed trustees.

Trustees must appoint one of their number for the office of Chairperson, in addition with any other offices which the board may consider appropriate. All office bearers will cease to hold that office at the conclusion of each AGM but may then be re-elected. Office bearers will cease to hold their position if they cease to be a charity trustee or on production of a signed notice of resignation.

The Senior Centre Castlemilk
Report of the Trustees
for the Year Ended 31 March 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The day to day running of the company is the duty of an employed Centre Manager who reports directly to the Board and has a wide range of responsibilities covering the implementation of policy, recruitment and training of staff, financial management, and marketing & promotion.

The board of trustees governs the project under the terms of the Constitution and meet regularly to set policy and take all major decisions regarding the organisation and funds, including the setting of remuneration.

Both the Centre Manager and the members of the board of trustees fall within the definition of key management personnel in these financial statements.

Induction and training of new trustees

The policies of the company for the induction and training of new Board members are tailored to suit the knowledge and experience of the appointee.

Key management remuneration

Key management personnel remuneration is agreed by the Trustees and reviewed annually.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC027449

Principal address

61 Dougrie Drive
Glasgow
G45 9AH

Trustees

Agnes Campbell Chairperson
Sylvia Lynn Neary Treasurer
Helen Farrelly
Margaret Millmaker
Elizabeth McCartney
Frances McMichael

Centre Manager

Melanie O'Donnell

Independent Examiner

Gillespie & Anderson
147 Bath Street
Glasgow
G2 4SN

Bankers

The Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The Senior Centre Castlemilk

Report of the Trustees
for the Year Ended 31 March 2026

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those 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 estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Examiner

The Examiner, Alun Johnstone B.Acc C.A. of Gillespie & Anderson, Chartered Accountants, has expressed a willingness to continue in office.

Approved by order of the board of trustees on 24 August 2026 and signed on its behalf by:

Agnes Campbell - Trustee

Agnes Campbell

Independent Examiner's Report to the Trustees of
The Senior Centre Castlemilk

I report on the accounts for the year ended 31 March 2026 set out on pages eight 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.



Alun Johnstone B.Acc C.A.
The Institute of Chartered Accountants of Scotland

Gillespie & Anderson
147 Bath Street
Glasgow
G2 4SN

24 August 2026

The Senior Centre Castlemilk

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	9,320	-	9,320	9,380
Charitable activities	4				
Charitable activities		51,300	208,214	259,514	270,214
Other trading activities	3	79,418	26,627	106,045	109,864
Total		<u>140,038</u>	<u>234,841</u>	<u>374,879</u>	<u>389,458</u>
EXPENDITURE ON					
Raising funds	5	14,263	10,000	24,263	27,570
Charitable activities	6				
Charitable activities		108,745	225,600	334,345	324,302
Total		<u>123,008</u>	<u>235,600</u>	<u>358,608</u>	<u>351,872</u>
NET INCOME/(EXPENDITURE)		17,030	(759)	16,271	37,586
Transfers between funds	16	(4,100)	4,100	-	-
Net movement in funds		<u>12,930</u>	<u>3,341</u>	<u>16,271</u>	<u>37,586</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		185,241	25,142	210,383	172,797
TOTAL FUNDS CARRIED FORWARD		<u><u>198,171</u></u>	<u><u>28,483</u></u>	<u><u>226,654</u></u>	<u><u>210,383</u></u>

The notes form part of these financial statements

The Senior Centre Castlemilk

Balance Sheet
31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	12	-	17,983	17,983	17,005
CURRENT ASSETS					
Stocks	13	700	-	700	700
Debtors	14	21,901	-	21,901	38,962
Cash at bank and in hand		186,881	10,500	197,381	163,661
		<u>209,482</u>	<u>10,500</u>	<u>219,982</u>	<u>203,323</u>
CREDITORS					
Amounts falling due within one year	15	(11,311)	-	(11,311)	(9,945)
NET CURRENT ASSETS		<u>198,171</u>	<u>10,500</u>	<u>208,671</u>	<u>193,378</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>198,171</u>	<u>28,483</u>	<u>226,654</u>	<u>210,383</u>
NET ASSETS		<u>198,171</u>	<u>28,483</u>	<u>226,654</u>	<u>210,383</u>
FUNDS	16				
Unrestricted funds				198,171	185,241
Restricted funds				<u>28,483</u>	<u>25,142</u>
TOTAL FUNDS				<u>226,654</u>	<u>210,383</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 August 2026 and were signed on its behalf by:


Sylvia Lynn Neary - Trustee

The Senior Centre Castlemilk

Notes to the Financial Statements for the Year Ended 31 March 2026

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Senior Centre Castlemilk is a SCIO registered in Scotland and operating from the principal address as stated in the Trustees Report. The financial statements relate to the charity as an individual entity, with the presentational currency stated as the Pound Sterling (£) and rounded to the nearest pound.

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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Scottish Charitable Incorporated Organisations Regulations 2011 and the Charities and Trustee Investment (Scotland) Act 2005.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The charity has a strong balance sheet with significant bank balances to meet its liabilities as and when they fall due. After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future - they therefore continue to adopt the going concern basis in preparing these financial statements.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on a historical experience and other factors that are considered to be relevant. Actual results may differ from estimated.

The estimated and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees consider that there are no estimates, judgements or assumptions made in the process of applying the entity's accounting policies that have a significant effect on the amounts recognised in the accounts, or a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income

All incoming resources are included within the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Donations and legacies include income relating to grants, membership fees and donations, all fully included in the Statement of Financial Activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant. The value of services provided by volunteers has not been included in these financial statements.

Other trading activities includes income from fundraising events, letting of the premises and income from the cafe (including cafe subsidy), and are recognised when goods & services are provided to the end users or when the events are held.

Given the absence of a reliable measurement basis, recognition of the contribution of general volunteers by placing a monetary value on the services they have provided cannot be done and therefore this has not been included as income in these financial statements.

The Senior Centre Castlemilk

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

1. ACCOUNTING POLICIES - continued

Expenditure

Expenses of the charity are recognised when a liability is incurred and includes any VAT that cannot be fully recovered. VAT is reported as part of the expenditure to which it relates. Expenditure incurred but not paid in the current financial year is accrued into the financial statements where appropriate.

Expenditure on raising funds consists of the costs incurred in the operation of the Cafe, recognised when goods are invoiced by suppliers to the charity's satisfaction.

Charitable activities costs include both direct costs in providing activities to members and support costs, being those management and governance costs required to keep the Centre operational and thereby meet the charity's charitable objectives. Support costs are allocated wholly to charitable activities.

Governance costs include direct resources expended in the general running of the charity and are primarily associated with external examination fees and charges levied by GCVS in relation to payroll preparation. These costs are also allocated entirely to charitable activities.

Tangible fixed assets

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

Improvements to property	- 4% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 20% on cost

It is the policy of the charity not to consider items of expenditure less than £1,000 for capitalisation.

The Trustees review tangible assets on an annual basis to determine whether any indicators of impairment are present and whether the carrying value of these assets exceeds the recoverable amount, making the relevant provision where required.

Stocks

Stocks are valued on a "first-in-first out" basis, 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 tax on its charitable activities.

Fund accounting

The charity consists of a single unrestricted general fund which is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

In addition, there are separate restricted funds in relation to specific projects where funds are received and expenditure is made in line with the strict specifications of the respective donors - for the year under review and comparative year, these restricted funds are as follows: Glasgow Communities fund, Improving Life fund (formerly Covid-19), the Big Lottery fund, the Computers fund, the Buildings fund, Age Scotland, the Law Centre fund, and the GCVS Wellbeing Fund.

Monies received from the Glasgow Communities Fund (Integrated Grant Fund) and the Improving Lives fund are used to cover the core costs of the Centre, including salaries and the costs associated with providing services to the members, as permitted by the funders.

The Big Lottery fund has reverted back to its original purpose (organising visits to cultural events and activities for the members of the centre) following the temporary community work taken on by the charity (delivery of meals & activities, along with keeping in touch with members) during the periods of restriction.

The Senior Centre Castlemilk

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

1. ACCOUNTING POLICIES - continued

Fund accounting

Funds described as "Building" and "Computer" were received historically to purchase fixed assets, with the reserves being progressively reduced each year by the annual depreciation charges calculated on the assets thus funded.

Other grants received in the current and comparative years and their purposes were as follows:

- Age Scotland: award used to fund the Centre Christmas party,
- Law Centre: award used to fund the Law Centre's Senior Project,
- GCVS Wellbeing Fund (formerly Friday Feeds): funding to provide free meals every Friday for members.

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. The related liability and expense are allocated between funds in line with the treatment adopted for all payroll costs pertaining to the employees.

Financial instruments

The charity has no complex financial instruments, but does hold basic financial instruments of cash at bank and in hand, debtors and creditors.

Cash at bank and in hand is included with any overdraft shown within current liabilities, recognised at historic cost.

Other debtors are initially recognised at transaction price and subsequently measured at amortised cost using the effective interest method, less any impairment for bad debts (except where the effect of discounting would be immaterial, in which case, other debtors are stated at cost less impairment).

Similarly, other creditors are initially recognised at transaction price and subsequently measured at amortised cost using the effective interest method, less any impairment for non-payment (except where the effect of discounting would be immaterial, in which case, other creditors are stated at cost less impairment).

Employee benefits

The total cost of employee benefits to which employees have become entitled as a result of service rendered to the entity during the reporting period are recognised and charged to the profit and loss account in the period to which they relate.

Provision for liabilities

A provision is initially recognised when there is an obligation at the balance sheet date as the result of a past event, it is probable that there will be the transfer of funds in settlement and the amount of the obligation can be estimated reliably. The provision is subsequently measured by placing a charge against the provision only for expenditure for which the provision was originally recognised.

2. DONATIONS AND LEGACIES

	2026	2025
	£	£
Membership fees	9,320	9,380
	<u> </u>	<u> </u>

The Senior Centre Castlemilk

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

3. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Fundraising events	58,059	58,002
Cafe takings	39,772	44,385
Cafe subsidy	5,554	5,062
Room hire	2,660	2,415
	<u>106,045</u>	<u>109,864</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2026	2025
	£	£
Grants	259,514	270,214

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

	2026	2025
	£	£
Age Scotland	-	1,500
Big Lottery	100,000	97,000
Communities Fund	97,714	97,714
Glasgow's Council for the Voluntary Sector	10,500	10,000
Area Partnership	1,000	-
Bank of Scotland Empower Foundation	50,000	50,000
HOME STORE + MORE	-	1,000
The Wood Foundation YPI	-	3,000
Independent Age UK	-	10,000
Other small grants	300	-
	<u>259,514</u>	<u>270,214</u>

5. RAISING FUNDS

Other trading activities

	2026	2025
	£	£
Purchases	<u>24,263</u>	<u>27,570</u>

The Senior Centre Castlemilk

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

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Charitable activities	63,885	270,460	334,345

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2026 £	2025 £
Outings	35,217	34,046
Transport	8,396	9,852
Activities	20,272	14,500
	<u>63,885</u>	<u>58,398</u>

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Charitable activities	265,128	5,332	270,460

Support costs, included in the above, are as follows:

Management

	2026 Charitable activities £	2025 Total activities £
Wages	190,238	186,363
Social security	12,032	10,128
Pensions	4,357	3,750
Insurance	4,983	2,693
Light and heat	21,872	21,069
Telephone	6,936	8,618
Postage and stationery	2,802	1,842
Sundries	3,511	6,644
Repairs & maintenance	12,219	14,749
Cleaning	3,056	2,816
Depreciation of tangible and heritage assets	3,122	2,302
	<u>265,128</u>	<u>260,974</u>

The Senior Centre Castlemilk

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

8. SUPPORT COSTS - continued
Governance costs

	2026 Charitable activities £	2025 Total activities £
Examination fee	3,600	3,120
GCVS charges	1,732	1,810
	<u>5,332</u>	<u>4,930</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

The Constitution prevents employees from becoming trustees of the charity. Consequently, no board member received any remuneration in either the current or previous financial period in connection with the position held.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

10. STAFF COSTS

	2026 £	2025 £
Wages and salaries	190,238	186,363
Social security costs	12,032	10,128
Other pension costs	4,357	3,750
	<u>206,627</u>	<u>200,241</u>

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

	2026	2025
Administrative staff	<u>8</u>	<u>11</u>

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

Key management personnel remuneration totals £52,649 (2025 - £50,687) for the year under review.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,380	-	9,380
Charitable activities			
Charitable activities	64,000	206,214	270,214
Other trading activities	73,997	35,867	109,864
Total	<u>147,377</u>	<u>242,081</u>	<u>389,458</u>
EXPENDITURE ON			
Raising funds	17,570	10,000	27,570

The Senior Centre Castlemilk

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Charitable activities	89,919	234,383	324,302
Total	107,489	244,383	351,872
NET INCOME/(EXPENDITURE)	39,888	(2,302)	37,586
RECONCILIATION OF FUNDS			
Total funds brought forward	145,353	27,444	172,797
TOTAL FUNDS CARRIED FORWARD	185,241	25,142	210,383

12. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2025	20,836	48,447	13,003	82,286
Additions	-	4,100	-	4,100
At 31 March 2026	20,836	52,547	13,003	86,386
DEPRECIATION				
At 1 April 2025	9,163	43,118	13,000	65,281
Charge for year	833	2,289	-	3,122
At 31 March 2026	9,996	45,407	13,000	68,403
NET BOOK VALUE				
At 31 March 2026	10,840	7,140	3	17,983
At 31 March 2025	11,673	5,329	3	17,005

13. STOCKS

	2026 £	2025 £
Cafe stock	700	700

During the year under review, stock purchased for the cafe and recognised as an expense is reflected in the SOFA as purchases within the section headed "Raising funds".

The Senior Centre Castlemilk

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

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Other debtors	896	-
Funds held at GCVS	19,968	37,877
Prepayments and accrued income	1,037	1,085
	<u>21,901</u>	<u>38,962</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Other creditors	<u>11,311</u>	<u>9,945</u>

16. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	Transfers between funds	At 31.3.26
	£	£	£	£
Unrestricted funds				
General fund	185,241	17,030	(4,100)	198,171
Restricted funds				
Computer	1	-	-	1
Building	15,141	(1,259)	4,100	17,982
GCVS Wellbeing Fund (formerly Friday Feeds)	10,000	500	-	10,500
	<u>25,142</u>	<u>(759)</u>	<u>4,100</u>	<u>28,483</u>
TOTAL FUNDS	<u>210,383</u>	<u>16,271</u>	<u>-</u>	<u>226,654</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	140,038	(123,008)	17,030
Restricted funds			
Building	-	(1,259)	(1,259)
Big Lottery	26,627	(26,627)	-
Improving Life	100,000	(100,000)	-
Communities Fund	97,714	(97,714)	-
GCVS Wellbeing Fund (formerly Friday Feeds)	10,500	(10,000)	500
	<u>234,841</u>	<u>(235,600)</u>	<u>(759)</u>
TOTAL FUNDS	<u>374,879</u>	<u>(358,608)</u>	<u>16,271</u>

The Senior Centre Castlemilk

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

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted fund	145,353	39,888	185,241
Restricted funds			
Computer	1	-	1
Building	17,443	(2,302)	15,141
GCVS Wellbeing Fund (formerly Friday Feeds)	10,000	-	10,000
	<u>27,444</u>	<u>(2,302)</u>	<u>25,142</u>
TOTAL FUNDS	<u>172,797</u>	<u>37,586</u>	<u>210,383</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	147,377	(107,489)	39,888
Restricted funds			
Building	-	(2,302)	(2,302)
Big Lottery	25,867	(25,867)	-
Improving Life	97,000	(97,000)	-
Communities Fund	97,714	(97,714)	-
Age Scotland	1,500	(1,500)	-
GCVS Wellbeing Fund (formerly Friday Feeds)	10,000	(10,000)	-
The Law Centre	10,000	(10,000)	-
	<u>242,081</u>	<u>(244,383)</u>	<u>(2,302)</u>
TOTAL FUNDS	<u>389,458</u>	<u>(351,872)</u>	<u>37,586</u>

Total funds carried forward reflect not only the level of reserves considered prudent by the trustees but also the timing of grant income received. Income is required to be recognised in the year of entitled receipt but may not actually be spent until the following financial year, where the funds concerned will reduce accordingly.

For example, the GCVS Wellbeing Fund (formerly Friday Feeds) received income in the year which included an amount of £10,500 which is earmarked by the funder for spend in the 2026/27 year.

Transfers between funds

Transfers from the General Fund in the year to the Building fund reflects capital expenditure made by the former fund on behalf of the latter fund. This is considered to be within the overall aims and objectives of the charity.

The Senior Centre Castlemilk

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

17. EMPLOYEE BENEFIT OBLIGATIONS

The charity made contributions in the year to a defined contribution pension scheme, in compliance with the requirements of the auto-enrolment regulations. Contributions in the year amounted to £4,357 (2025 - £3,750), with no outstanding contributions payable at the year end (2025 - nil).

18. RELATED PARTY DISCLOSURES

No donations were made by the Trustees during the current financial year or the year to 31 March 2025.

19. ULTIMATE CONTROLLING PARTY

The Senior Centre Castlemilk converted from a company limited by guarantee to a Scottish Charitable Incorporated Organisation (SCIO) in 2015, and consequently has no share capital. Subject to any breach of their legal duties set out in the Charities and Trustee Investment (Scotland) Act 2005, the members and trustees have no liability to pay any sums to help meet the debts or liabilities of the SCIO if it is wound up and thus, in the opinion of the trustees, the charity has no ultimate controlling party.

The Senior Centre Castlemilk

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Membership fees	9,320	9,380
Other trading activities		
Fundraising events	58,059	58,002
Cafe takings	39,772	44,385
Cafe subsidy	5,554	5,062
Room hire	2,660	2,415
	106,045	109,864
Charitable activities		
Grants	259,514	270,214
Total incoming resources	374,879	389,458
EXPENDITURE		
Other trading activities		
Purchases	24,263	27,570
Charitable activities		
Outings	35,217	34,046
Transport	8,396	9,852
Activities	20,272	14,500
	63,885	58,398
Support costs		
Management		
Wages	190,238	186,363
Social security	12,032	10,128
Pensions	4,357	3,750
Insurance	4,983	2,693
Light and heat	21,872	21,069
Telephone	6,936	8,618
Postage and stationery	2,802	1,842
Sundries	3,511	6,644
Repairs & maintenance	12,219	14,749
Cleaning	3,056	2,816
Improvements to property	833	833
Fixtures and fittings	2,289	1,469
	265,128	260,974
Governance costs		
Examination fee	3,600	3,120
Carried forward	3,600	3,120

This page does not form part of the statutory financial statements

The Senior Centre Castlemilk

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	2026 £	2025 £
Governance costs		
Brought forward	3,600	3,120
GCVS charges	1,732	1,810
	5,332	4,930
Total resources expended	358,608	351,872
Net income	16,271	37,586

This page does not form part of the statutory financial statements