

GGIS (Network) Ltd
(A Company limited by guarantee)

Report and Unaudited Financial Statements
For the Year Ended 31 December 2025

Company Number: SC 405301

Charity Number: SC 043336

GGiS (Network) Ltd
Report & Financial Statements for the year ended 31 December 2025

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GGiS (Network) Ltd
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Reference and Administrative Information

Company Registration Number: SC 405301

Scottish Charity Number: SC 043336

Registered Office: 8/9 Powderhall Rigg
Edinburgh
EH7 4GG

Directors (Trustees of the charity): *Present directors:*
Sir A. Cubie
Prof G. Donaldson
T Livingston
D.C. Watt

Company Secretary: M.G. Cockburn

Independent Examiner: George Gordon Buchanan ACCA

Accountants: George Gordon Buchanan ACCA
30 Saltire Street
Edinburgh
EH5 1PT

Bankers: Bank of Scotland
104 George Street
Edinburgh
EH2 3EW

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GGiS (Network) Ltd Report of the Directors for the year ended 31 December 2025

The Directors are pleased to present their report together with the financial statements for the year ended 31 December 2025.

Structure, Governance & Management

GGiS (Network) Ltd is incorporated as a company limited by guarantee with the liability of members limited to £1 each. The company is governed by the terms of its Articles of Association and is a registered Scottish charity.

The Directors, who are also trustees of the charity, are appointed from amongst the members at the annual general meeting (AGM). The maximum number of Directors is eleven and the minimum number is four. One third of the Directors retire at each AGM and are eligible for re-election.

There are no staff at present and all operations of the charity are carried out by the trustees or consultants. Other reference and administrative information, including those who served as Directors of the company and trustees of the charity during the year, is shown on page 2.

Objectives and activities

The objects of the charity, as set out in the company Articles, are

- (1) The advancement of education through the evaluation, research, development and promotion of lifelong learning, skills, employment and productivity for the benefit of the general public of Scotland.
- (2) The promotion of equality and diversity by campaigning on behalf of the public to influence educationalist policy makers in the changing nature of learning, and through supporting activities which eliminate discrimination in the workforce.

GGiS is a convening organisation looking to bring parties together (business, charities, educationalists and government) with a focus on learning throughout life to benefit the public and society long term without political bias.

During the year the Board of Directors worked closely with SFF (Scotland's Future Forum) on two events held in September and November. Attended by a diverse group of people, both events explored the values, principles and possibilities that could shape a bold, future-focused vision for education and school. The output from these discussions will be produced in early 2026.

As the 2026 Scottish Parliamentary Elections near, Goodison is looking to raise the profile of learning throughout life in the minds of MSPs and parties.

We see the Forum events as demonstrating very positive partnerships with like-minded organisations, and face to face attendance by interested parties from governments, educationalists, business and charities is critical to progressing longer term improvements in Education. All meetings are held under Chatham House rules and following the debate of key issues the representatives return to their organisations and hopefully influence them for public benefit.

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GGiS (Network) Ltd Report of the Directors for the year ended 31 December 2025
(continued)

Financial Review

Total income of £83 comprising donations of £25 and Gift Aid claim of £58 were received during the year. The only expenditure was on administrative and governance costs, as shown in the statement of financial activities on page 6.

However, as described in note 8 to the accounts, there was much input on a voluntary basis by the Directors and some work carried out on a pro bono basis by consultants, though it is not practical to evaluate this for accounts purposes.

The accounts have been prepared on a going concern basis.

Funding sources are being explored for various projects to be carried out from 2025/26.

Small Company Provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

By Order of the Board



Sir Andrew Cubie

Director

Date:

15.9.2026

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Report of the Independent Examiner to the Trustees of GGiS (Network) Ltd

I report on the accounts of GGiS (Network) Ltd for the year ended 31 December 2025, which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

The trustees of the charity (Directors of the company) 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. They 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 any 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 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 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

In the course of 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 comply with Regulation 8 of the 2006 Accounts Regulationshave 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.



George Gordon Buchanan ACCA
Member Number 0029532

Date: 23/09/26

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Statement of Financial Activities (including income and expenditure account)
for the year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	2024 £
Income:			
Donations	3	25	240
Gift Aid Claim		58	63
		—	—
Total Income		83	303
		—	—
Expenditure:			
Professional Fees including independent examiner		300	300
		—	—
Total Expenditure	4	300	300
		—	—
Net income for the year		(217)	3
		—	—
Net movement in funds		(217)	3
		—	—
Funds brought forward		302	299
		—	—
Surplus in funds carried forward		85	302
		—	—

All incoming resources and resources expended are derived from continuing activities. The Company has no recognised gains or losses other than those included in the Statement of Financial Activities above.

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Balance Sheet as at 31 December 2025

	Note	2025	2024
Current Assets			
Cash at bank and in hand		85	303
		—	—
		85	303
		—	—
Creditors			
Amounts falling due within one year	5	(300)	(300)
		—	—
Net Current Liabilities		(300)	(300)
		—	—
Net Liabilities		(300)	3
		—	—
Funds			
Unrestricted funds	6	85	299
		—	—
Surplus (Deficiency) in funds c/f		(215)	302
		—	—

For the year ended 31 December 2025 the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 ("the Act") relating to small companies.

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

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

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

Approved by the Board of Trustees and authorised for issue on 12th August 2026.

Director 
 Company Registration Number SC 405301

Date **18.9.2026**

GGIS (Network) Ltd

Report & Financial Statements for the year ended 31 December 2025

Notes to the financial statements

1. Legal status

GGIS (Network) Ltd is a charitable company which is limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

2. Accounting Policies

Basis of Accounting

The financial statements of the charitable company, which constitutes a public benefit entity as defined by FRS102, have been prepared on the historical cost basis and in accordance with the requirements of the Companies Act 2006, 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 (FRS102) (effective 1 January 2015)'; and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The charity has taken advantage of the exemption permitted for smaller charities not to prepare a Statement of Cash Flows.

Going Concern Basis

The accounts show a net surplus in funds in the current year but the company is still reliant on the support of the Directors for its continued operation as outlined in note 7. The accounts have been prepared on a going concern basis on the indication that this support will continue.

Income

Generally income is recognised and included in the accounts when the charity has entitlement to the funds, any performance or other conditions attaching to the income have been met or are fully within the control of the charity, the income has been received or receipt is considered probable and the amount can be measured reliably.

Income from grants is recognised in the period to which the grant relates or when any conditions for use of the grant have been fulfilled. Donations and gift aid are recognised on receipt.

Where a grant or donation is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

Expenditure

All expenditure is accounted for on an accruals basis and when there is a legal or constructive obligation to make a payment to a third party.

Creditors

Creditors are recognised at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

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

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Notes to the financial statements (continued)

2. Accounting Policies (continued)

Taxation

The company is a registered charity and is exempt from corporation tax on its charitable activity. The company is not registered for VAT and expenditure includes VAT where relevant.

Funds

Unrestricted funds can be used in accordance with any of the charitable objects 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.

3. Donations

	Unrestricted funds	
	2025	2024
	£	£
Individual donations	25	240
Total donations	<u>25</u>	<u>240</u>

4. Expenditure

No remuneration was paid to Directors (trustees) in either year and no expenses were reimbursed.

Fees payable to the independent examiner (including VAT) were £300 for 2024 and £300 for 2025.

5. Creditors

	2025	2024
	£	£
	300	300
	<u>300</u>	<u>300</u>
	£	£

Amounts falling due within one year:

Accruals

Total creditors

6. Movement on Funds

	At 1/1/25	Movement in year		At 31/12/25
	£	Income	Expenditure	£
<i>Unrestricted funds:</i>				
General fund	302	83	(300)	85
Total Funds	<u>302</u>	<u>83</u>	<u>(300)</u>	<u>85</u>

7. Going concern basis

Applications have been made for future funding and meanwhile one of the Directors has confirmed that he will cover the liabilities of the company until such time as funding is in place. On this basis the accounts have been prepared on a going concern basis.

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Notes to the financial statements (continued)

8. Donated services

Much work has been carried out on a voluntary basis by the trustees and some on a pro bono basis by the consultants who project manage the Forum meetings. It has not been practical to measure these contributions reliably for accounting purposes.