



**GLASGOW STREET AID (SCIO)
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Glasgow Street Aid (SCIO)
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Glasgow Street Aid (SCIO)

Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

Glasgow Street Aid's purpose is to promote health, protect life and support people experiencing vulnerability or disadvantage. The charity delivers this by providing medical and welfare assistance to individuals in need within Glasgow city centre, including those affected by ill health, disability, age, financial hardship or other difficult circumstances.

Public Benefit

Glasgow Street Aid provides a clear public benefit by delivering medical and welfare support to vulnerable people in Glasgow city centre. Volunteers operate on Friday and Saturday evenings from 7.30pm until 4.00am, when demand for assistance is often at its highest.

The charity works closely with the Scottish Ambulance Service, Police Scotland, British Transport Police, Glasgow City Council and a range of other statutory and third-sector organisations. It also supports and works alongside organisations such as Homeless Project Scotland and the Street Pastors.

Assistance is tailored to the needs of each individual and may include first aid or medical care, welfare advice, safeguarding support, referral to appropriate health or welfare services, and emergency intervention. Where necessary, individuals may be assessed and supported within the charity's medical and welfare centre or transported to hospital for further treatment.

Through these activities, the charity helps to protect life, promote health and relieve the needs of people experiencing illness, vulnerability or disadvantage.

The charity trustees confirm that, in carrying out the charity's activities, they have had regard to the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and to OSCR's guidance on public benefit.

Achievements and Performance

Main Achievements

During 2025, Glasgow Street Aid maintained a strong volunteer base of 106 people, reflecting the continued commitment and dedication of the team. Since the charity's first shift on 12 October 2020, a total of 8,269 patients have received medical or welfare support.

The charity continued to work closely with statutory services and other third-sector organisations, strengthening the partnerships that are central to its work in Glasgow city centre. Support was also provided at a range of community and public events during the year, including TRNSMT Festival, Balloch Sports Day, events for the Scouts and The Guild, activities at The Clutha, and Remembrance Day commemorations. The charity also successfully continued its participation in Doors Open Day and its photography exhibition.

Fundraising remained an important focus throughout the year. Successful activities included fundraising days in Glasgow city centre and participation in the Kiltwalk. The charity also continued its fundraising partnership with the University of Glasgow Nursing Society and its corporate partnership with The Address Hotel. Additional income was generated through the National Lottery, GoCardless, Tap to Donate and Easyfundraising.

The charity was grateful to receive grant support from a number of funders, including Bank of Scotland, Virgin, Merchants House and the Hymans Robertson Foundation. Total income for the year was £82,591, with total expenditure of £83,931.

The second year of the pilot involving the charity's first paid member of staff also continued during 2025, following the commencement of the role in December 2024. Looking ahead, the charity is also preparing for the election of new trustees to support its future governance and development.

Financial Review

Reserves Policy

At 31 December 2025, the charity held unrestricted funds of £68,965, of which £14,250 was represented by tangible fixed assets. The trustees consider the remaining unrestricted reserves to be sufficient to meet the charity's current operating commitments and to provide protection against unexpected reductions in income or increases in expenditure. The level of reserves will continue to be reviewed regularly.

The charity also benefits from donated services, including the provision of clinical waste collection by Healthworx Hygiene Services Ltd. These contributions support the charity's operations and help reduce the costs that would otherwise need to be met from its own funds.

**Glasgow Street Aid (SCIO)
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Structure, Governance and Management

Governing Document

Glasgow Street Aid is governed in accordance with its constitution, which sets out the responsibilities and powers of its members and charity trustees.

The members are entitled to attend members' meetings, including the annual general meeting, and exercise the powers given to them under the constitution. These powers include appointing individuals to serve on the Board.

The Board is made up of the charity trustees and is responsible for the overall governance and strategic direction of the organisation. The trustees meet regularly to oversee the charity's activities, monitor its financial position and ensure that it continues to operate in accordance with its charitable purposes and legal responsibilities.

The charity's employees are responsible for the day-to-day management and delivery of its operations. Their duties include coordinating staffing, managing operational equipment, supporting human resources matters and carrying out other activities required for the effective running of the organisation.

Within the constitution, those serving on the Board are referred to as charity trustees. The wider membership of the organisation is made up primarily of volunteers who support the charity in delivering its services.

Trustee Selection Methods

Charity trustees may be appointed either by the members at an Annual General Meeting or by the Board during the year, provided that the individual is eligible to serve in accordance with the constitution.

At each Annual General Meeting, the trustees appointed under the relevant provisions of the constitution retire from office but are eligible to stand for re-election.

A retiring trustee will normally be treated as re-elected unless they notify the Board before the end of the meeting that they do not wish to continue, an election has taken place and they were not re-elected, or a resolution to reappoint them was not approved by the members.

Reference and Administrative Details

Trustees

Mr John Barclay - Chair
Miss Rebecca Blair - Treasurer
Mrs Kirsty Donachie - Secretary
Mr Scott Donachie - Vice Chair
Miss Jennifer Faulds
Mr Daniel Doyle
Miss Mhairi Kerr
Mr Jack Brown
Mr Jason Dickson
Miss Alison Hepburn
Mr Mark McGonigle
Mrs Michelle Ruddick

Charity Number

SC050704

Principal Address

56 Union Street
Glasgow
G1 3QX

Independent Examiner

Nicola Yale
Valorem Financial Accountants
80 Main Street
Alexandria
G83 0PB

Glasgow Street Aid (SCIO)
Trustees' Report (continued)
For The Year Ended 31 December 2025

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr John Barclay

Trustee

10th July 2026

Glasgow Street Aid (SCIO)
Independent Examiner's Report to the Trustees of Glasgow Street Aid (SCIO)
For The Year Ended 31 December 2025

I report to the charity trustees on my examination of the accounts of Glasgow Street Aid for the year ended 31 December 2025.

Responsibilities and Basis of Report

The charity trustees are responsible for the preparation of the financial statements in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006, as amended. They are also responsible for maintaining adequate accounting records and for ensuring that the financial statements properly reflect the charity's financial activities and position.

The charity trustees consider that the charity is not required to have its financial statements audited under Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. The financial statements are therefore subject to independent examination.

My responsibility is to examine the financial statements in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006, and to report whether any matters have come to my attention in connection with that examination.

Independent Examiner's Statement

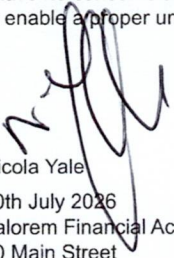
I carried out my examination in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006, as amended. An independent examination involves reviewing the accounting records maintained by the charity and comparing the financial statements presented with those records. It also includes consideration of any unusual items or disclosures and obtaining explanations from the charity trustees where necessary.

The procedures undertaken in an independent examination are more limited than those required for an audit. Consequently, I do not express an audit opinion on the financial statements.

In the course of my examination, no matter has come to my attention that gives me reasonable cause to believe that, in any material respect:

proper accounting records have not been kept in accordance with section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, as amended; or
the financial statements do not accord with those accounting records or fail to comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006, as amended.

I have no concerns and have identified no other matters arising from my examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements.



Nicola Yale
10th July 2026
Valorem Financial Accountants
80 Main Street
Alexandria
G83 0PB

Glasgow Street Aid (SCIO)
Statement of Financial Activities
For The Year Ended 31 December 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	39,657	42,934	82,591	115,850
EXPENDITURE ON:					
Charitable activities:	5				
Charitable Activity		(15,709)	(66,347)	(82,056)	(66,391)
NET INCOME		23,948	(23,413)	535	49,459
Transfers between funds	12	2,097	(2,097)	-	-
NET MOVEMENT IN FUNDS		26,045	(25,510)	535	49,459
RECONCILIATION OF FUNDS:					
Total funds brought forward		41,842	55,587	97,429	47,970
TOTAL FUNDS CARRIED FORWARD	12	67,887	30,077	97,964	97,429

The notes on pages 8 to 11 form part of these financial statements.

Glasgow Street Aid (SCIO)
Statement of Financial Position
As At 31 December 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	9	7,530	18,595	26,125	20,926
		7,530	18,595	26,125	20,926
CURRENT ASSETS					
Cash at bank and in hand		62,927	11,481	74,408	79,022
Debtors					3,065
		62,927	11,481	74,408	82,087
Creditors: Amounts Falling Due Within One Year	10	(2,570)	1	(2,569)	(5,584)
NET CURRENT ASSETS (LIABILITIES)		60,357	11,482	71,839	76,503
TOTAL ASSETS LESS CURRENT LIABILITIES		67,887	30,077	97,964	97,429
NET ASSETS		67,887	30,077	97,964	97,429
FUNDS OF THE CHARITY					
Restricted Funds				30,077	55,587
Unrestricted Funds				67,887	41,842
TOTAL FUNDS	12			97,964	97,429
On behalf of the board					



Mr John Barclay
Trustee
17th July 2026

The notes on pages 8 to 11 form part of these financial statements.

Glasgow Street Aid (SCIO)
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

4. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	6,676	6,502

5. Analysis of Expenditure

		2025
	Activities undertaken directly	Support costs (see note 6)
	£	£
Charitable Activity	8,308	73,748
		Total
		£
		82,056

6. Support Costs

	2025
	Charitable Activity
	£
Employee costs	28,157
Premises expenses	16,889
General administration	22,026
Depreciation	6,676
	73,748

7. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	24,385	2,092
Other pension costs	472	0
	24,857	2,092

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

8. Average Number of Employees

Average number of employees during the year was: 1 (2024: 1)

9. Debtors: Amounts falling due within one year

	2024
	£
Prepayments	3,065
	0
	3,065

Glasgow Street Aid (SCIO)
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

10. Tangible Assets

	Plant & Machinery £
Cost	
As at 1 January 2025	33,809
Additions	10,000
As at 31 December 2025	<u>43,809</u>
Depreciation	
As at 1 January 2025	11,008
Provided during the period	6,676
As at 31 December 2025	<u>17,684</u>
Net Book Value	
As at 31 December 2025	<u>26,125</u>
As at 1 January 2025	<u>22,801</u>

11. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Taxation and social security	2,569	0
Accruals		5,584

12. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £472 (2024: £0).

At the statement of financial position date contributions of £NIL were due to the fund

13. Movement in Funds

	As at 1 January 2025 £	Income £	Expenditure £	Transfers £	As at 31 December 2025 £
Unrestricted funds					
General:					
General unrestricted fund	41,842	39,657	(15,709)	2,097	67,887
Restricted funds					
Hymans Robertson Foundation	16,166	750	(11,070)	-	5,846
Bank of Scotland	4,000	10,000	(14,000)	-	-
SPAR UK	4,507	-	(4,507)	-	-
Clothworkers	10,000	-	(1,875)	-	8,125
GCVS	3,793	-	(3,793)	-	-
National Lottery Community Fund	10,024	-	(10,024)	-	-
Merchants House	-	8,600	(8,600)	-	-
Albert Hunt Trust	-	20,000	(4,178)	-	15,822
Foundation Scotland	56	-	-	(56)	-
Trades House	362	-	-	(362)	-

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Glasgow Street Aid (SCIO)
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

AVCT	1,500	-	-	(1,500)	-
Virgin	5,179	-	(5,000)	(179)	-
SIA	-	3,584	(3,300)	-	284
Total restricted funds	55,587	42,934	(66,347)	(2,097)	30,077
Total funds	97,429	82,591	(82,056)	-	97,964

14. Transactions with Trustees

No trustee expenses have been incurred in 2025 nor 2024.

15. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

Glasgow Street Aid (SCIO)
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	39,657	21,651
Fundraising Activities	0	863
Grants	42,934	93,336
	<u>82,591</u>	<u>115,850</u>
	82,591	115,850
EXPENDITURE ON:		
Charitable Activities:		
Charitable Activity		
Purchases (Medical Kit)	(1,230)	(16,845)
Hire and leasing of other assets	(3,900)	(1,471)
Vehicle running costs	(3,178)	(2,912)
Wages and salaries	(24,385)	(2,092)
Employers pensions - defined contributions scheme	(472)	0
Staff training	(3,300)	(6,610)
Rent	(12,000)	(12,000)
Light and heat	(4,889)	(6,364)
Computer software, consumables and maintenance	(4,739)	(1,050)
Insurance	(9,595)	(6,198)
Printing	(182)	0
Telecommunications and data costs	(1,600)	(3,441)
Telecommunications	(72)	0
Website costs	(231)	0
Accountancy fees	(1,800)	0
Professional fees	(366)	0
Consultancy fees	(1,000)	0
Charitable donations	(25)	(13)
Other office costs	(2,416)	
Depreciation	(6,676)	(6,502)
Sundry Expenses		(581)
Repairs		(312)
	<u>(82,056)</u>	<u>(66,391)</u>
	(82,056)	(66,391)
NET INCOME	<u><u>535</u></u>	<u><u>49,459</u></u>