

APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Independent examiner's report on the accounts v2						
Charity name Freedom city foundation						
SC 042193						
Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	01	2025	to	31	12	2025
					(remember to include the page numbers of additional sheets)	

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts 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

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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 9 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.

Signed:**

Date:

01/09/2025

Name:

Saralyn Curle

Relevant professional qualification(s) or body (if any):

Chartered Accountant ICAS

Address:

22 Backbrae Street
Kilsyth
G65 0NH

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**OSCR will accept digital or typed signatures.

Receipts and payments accounts						
For the period from				to		
	01	01	2025		31	12 2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	3,631	6,318			9,949	23,437
Legacies					-	
Grants	9,650	79,161			88,811	109,270
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Gift Aid					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	13,281	85,479	-	-	98,760	132,707
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	13,281	85,479	-	-	98,760	132,707
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	11,948	133,145			145,093	113,189
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Insurance	965				965	830
22					-	
A3 Sub total	12,913	133,145	-	-	146,058	114,019
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	12,913	133,145	-	-	146,058	114,019
Net receipts / (payments)	368	(47,666)	-	-	(47,298)	18,688
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	368	(47,666)	-	-	(47,298)	18,688

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	19,447	67,599			87,046	68,357
	Surplus / (deficit) shown on receipts and payments account	368	(47,666)			(47,298)	18,688
						-	
						-	
	Cash and bank balances at end of year	19,815	19,933	-	-	39,748	87,045
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	PAYE Liability		133	- 9
		Total	133	- 9

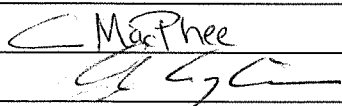
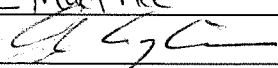
	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

	CLAIRE MACPHEE	20/9/26
	DEAN GYFFE	20/9/26

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

--

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Real Life Changes	North Lan C	1	10,000
Financial Inclusion	Trussell Trust	2	65,161
Foodbank	Trussell Trust	2	9,650
Addiction Support	Lancaster Fou	1	4,000
Total			88,811

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
--	--

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
---	--

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

--

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
General	3,631				3,631	3,646
Foodbank Donations		6,318			6,318	19,791
					-	
					-	
Total	3,631	6,318	-	-	9,949	23,437

■ ■ ■ ■ ■ ■

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
Lancaster Foundation		4,000	4,000	
Trussell Trust	9,650	65,161	74,811	109,270
NLC		10,000	10,000	
Total	9,650	79,161	88,811	109,270

■ **◆** **■** **■**

3 Gross receipts from other charitable activities[illegible]

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
General	5,825				5,825	4,513
					-	
Foodbank		21,564			21,564	28,280
Real Life Changes		111,581			111,581	76,878
					-	
Insurance	965				965	830
Take Heart Accommodation	6,123	-			6,123	3,518
					-	
					-	
					-	
					-	
Total	12,913	133,145	-	-	146,058	114,019

reference error

Additional analysis (2)

5 Breakdown of unrestricted funds

	Foodbank				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Individual Donations	3,631				3,631	388
Legacies					-	
Grants	9,650				9,650	12,285
Receipts from fundraising activities					-	
Gift Aid					-	3,258
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	13,281	-	-	-	13,281	15,931
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	13,281	-	-	-	13,281	15,931
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	11,948				11,948	4,513
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Insurance	965				965	830
					-	
					-	
Sub total	12,913	-	-	-	12,913	5,343
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	12,913	-	-	-	12,913	5,343
Net receipts / (payments)	368	-	-	-	368	10,588
Transfers to / (from) funds					-	
Surplus / (deficit) for year	368	-	-	-	368	10,588

Nature and purpose of funds

--

Additional analysis (3)**6 Breakdown of restricted funds**

	Foodbank	Real Life Changes	Addiction Support		Total restricted funds	Total restricted funds last period
Receipts						
Donations	6,318				6,318	19,791
Gift Aid					-	
Grants		75,161	4,000		79,161	96,985
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	6,318	75,161	4,000	-	85,479	116,776
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	6,318	75,161	4,000	-	85,479	116,776
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	21,564	111,581			133,145	105,158
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Accommodation					-	3,518
Sub total	21,564	111,581	-	-	133,145	108,676
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	21,564	111,581	-	-	133,145	108,676
Net receipts / (payments)	(15,246)	(36,420)	4,000	-	(47,666)	8,100
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(15,246)	(36,420)	4,000	-	(47,666)	8,100
Nature and purpose of funds						
Foodbank - Cumbernauld Foodbank, provision of emergency food parcels, run in partnership with The Trussell Trust. Real Life Changes - support programme for users of the foodbank, designed to address underlying causes of food poverty, supported by the Trussell Trust and Citizens Adviser Bureau.						

FREEDOM CITY FOUNDATION

Trustees Annual Report for the period:

From 01/01/2025 to 31/12/2025

Charity Name: Freedom City Foundation (Formerly Take Heart For The Nations)

Charity Number SC042193

Address: 6 St Mungo's Road, Cumbernauld, G67 1QR

Trustees Names:

Alan Wylie, Chairperson

Theresa McLaughlin, Secretary

Claire MacPhee, Treasurer

Lesley McGregor, Trustee

Governing Document: SCIO

The Trustees take all decisions concerning the charity and appoint new trustees.

Objects and Activities

1. The prevention or relief of poverty through engaging in local community projects for the poor, underprivileged and people otherwise in need. Also, through projects in targeted communities.
2. The advancement of education. To train, equip, commission and support or assist in the training of any relevant people.
3. The saving of, through accessible community outreach to those in need and supporting them in accessing our charitable initiatives.

4. The advancement of health through encouraging, promoting and supporting the spiritual, physical, emotional, mental material wellbeing through our charitable initiatives.
5. The advancement of citizenship or community development through long-term regeneration, rebuilding and restoration projects in individual lives and targeted communities.
6. The provision of recreational facilities, or the organisation of activities, with the objective of improving the conditions of life for those accessing them.
7. The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

Achievements and Performance

The main activity of the charity this year has been to oversee the transition from providing mainly poverty relief to expanding our services particularly relating to helping those in addiction and those experiencing family and/or relationship issues.

The number of emergency food parcels that our foodbank issued was 2,037 a slight drop from 2,441 for the previous year.

Service users continued to receive assistance with finances, benefits, housing matters and health and wellbeing through our Real Life Changes Programme.

This programme continued to be well used and this year by provided assistance to over 500 clients, secured over £150,000 of financial gains and supported clients to overcome, mental health issues, relationship breakdowns, substance addiction and employment. Working in partnership with Citizens Advice Bureau (CAB) and Trussell's Financial Inclusion Programme, we had five employees working on this programme, all trained to CAB General Adviser level or above.

Freedom Café is our weekly peer support service for those experiencing addiction issues. This is attended by over 40 clients per week where we provide encouragement through testimonies of those who have escaped their addiction, hot food and a practical programme for recovery called 12 Steps to Freedom which is a one on one course providing practical advice and assistance to see people set free from their addictions.

Our Family Centre is currently under development but will provide assistance to those struggling with family or general relationships. We plan to provide

Finances

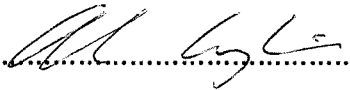
Once restricted funds for our programmes are accounted for, there are sufficient funds available to run the foodbank and meet the charities recurring fees, subscriptions, etc. Also, additional funds can be requested from the Trussell Trust should we continue to face financial pressure, e.g. from purchasing additional food stock, etc.

Future Plans

To change the Charity Name to Freedom City Foundation as part of a review of the charity's aims and purposes and to amend our constitution where appropriate. This reflects our intentions to provide additional services under the charity, including an addiction support group and a family support resource.

Financial Review

The charity has total reserves of £39,748 of which £19,815 is unrestricted. As donations are received on a regular basis this allows the charity to carry out the plans for the future.

Signed  Chairperson

Date 16.9.26