

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
Refuweegee

Refuweegee

(ref-u-wee-gee)

noun - A person who upon arrival in Glasgow is embraced by the people of the city, a person considered to be local.

see also Glaswegian -

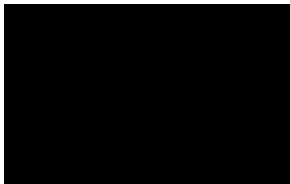
We're all fae somewhere

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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Reference and Administrative Details
for the Year Ended 31 March 2025

TRUSTEES



REGISTERED ADDRESS

Third Floor, 51 Cadogan Street
Glasgow
G2 7HF

OPERATIONAL ADDRESS

Third Floor, 24 George Square
Glasgow
G2 1EQ

REGISTERED CHARITY NUMBER

SC046843

AUDITORS

Nelson Gilmour Smith
Chartered accountants & statutory auditor
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

BANKERS

TSB
94-102 Kilmarnock Road
Shawlands
Glasgow
G41 3NN

WEBSITE

www.refuweegee.co.uk

EMAIL



SOCIAL MEDIA

Facebook, TikTok, Instagram: @refuweegee

**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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

Purpose

Refuweegee is a registered charity warmly welcoming forcibly displaced people to Glasgow, and broader Scotland. Our purposes as recorded in our constitution, are to

1. Support the forcibly displaced community arriving in Glasgow and Scotland through the provision of community-built welcome packs,
2. Engage both old and new communities in activities and events and
3. Work with international organisations to raise awareness and understanding of issues faced by the forcibly displaced community.

We support people immediately and sustain this help over many years if needed. We support asylum seekers, refugees and anyone in need of help. This intentional act helps build bridges between new and established communities.

Evaluating our Objectives

With funding from Inspiring Scotland, we were able to work with Evaluation Support Scotland to refine all our work to sit within the following four organisational objectives

1. Forcibly displaced people are more able to have their voices heard
2. Forcibly displaced people are less isolated
3. Forcibly displaced people are better able to have their basic needs met
4. Forcibly displaced people have improved mental health

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Outcomes in 2024/25

Our aim of helping people to build sustainable happy lives in Glasgow takes many forms.

Our immediate help in 2024/25 included distributing

- Street homeless kits
- Emergency food packages
- Clothing including shoes, and warm weather wear
- Essential toiletries including nappies and formulas for babies
- Welcome packs with both essential and small luxury items, including an individual letter of welcome 'fae a local'
- Toys and games to children of all ages
- Prams and buggies to families

These items were donated to Refuweegee from people and businesses across Glasgow and beyond. Refuweegee embodies the circular economy model, receiving goods and items which would be going to landfill and repurposing them for those in desperate need

We extend the lifespan of donations by repurposing and redistributing items. We use social media to promote connections between donors and recipients, encouraging more people to help others, and the environment, by donating and reducing waste.

Our longer-term help took many forms in 2024/25 including

- Creating volunteer opportunities for displaced people in search of company, purpose and connection with others.
- Running our city centre base as a safe space for people to gather and congregate, form bonds and make connections.
- Operating an advice service, offering one-on-one support and signposting to other services.
- Running conversation classes to support integration into Scotland.
- Scheduling workshops, activities, outing and social gatherings to combat social isolation and improve well-being.
- Distributing furniture and every household item needed to transform unfurnished accommodation into a home.

ACHIEVEMENT AND PERFORMANCE

Charitable activities - continued

Our Community

Refuweegee is incredibly well supported by individuals and corporate organisations, volunteering their time and energy to help us run our activities.

Volunteers from the forcibly displaced community and from the established community come together to support every area of our activity: from running the shop to managing donations, running fundraising events to delivering prams, volunteers are essential to Refuweegee.

We welcomed many new faces to our volunteering network in 2025, as well as welcoming a new Volunteer Co-ordinator to our team.

Corporate volunteering continued in 2024/25 with 35 companies sending a total of 590 people to volunteer with us. Each of these businesses provided essential help to ensure we met the additional demands of 2024/25.

Fundraising and the Funding Landscape in 2024/25

Businesses gave financial support as well as sending their staff to volunteer at Refuweegee. We received support valuing £51,331 from 21 corporate sources: international and national companies and small independent businesses.

Our base of individuals grew again in 2024/25 with people supporting us through monthly commitments, one-off donations and through undertaking challenges. Refuweegee's individual supporters have always been loyal and generous. We were delighted to increase our support from individuals by over £16,000 on the previous year to £126,816.

We welcomed the herculean efforts of our supporters who undertook challenges as varied as running marathons, 10ks and 5ks; doing the Kilt-walk; organising bake sales and plant sales; climbing Kilimanjaro; organising dance-a-thon and concerts, to name a few. Those undertaking fundraising campaigns for us raised £78,325, an increase of just shy of £15,000 compared to the previous year.

Our supporters also backed the two fundraising campaigns that Refuweegee led on JustGiving. These campaigns harnessed £23,321.

Several supporters chose to raise money for Refuweegee at major life events: birthdays, weddings and in memory of family members. These gifts have added poignancy and we are very grateful to be held in mind at these important moments.

In 2024/25 we received two legacy donations; from [REDACTED]. Legacy gifts are incredibly special and we thank the families of both Johanna and Heather for their continued care and support of Refuweegee.

Our trusts and foundation income grew again with 30 funders contributing £265,813. Of these 30 organisations, 17 are new funders supporting our work for the first time in 2024/25. We thank all these funding bodies for getting behind our mission and enabling us to grow with their support.

Our community fundraisers exceeded our expectations this year with a huge range of activity that highlighted our cause and raised valuable funds for us. We were proud to work with so many groups, schools and organisations across Glasgow and beyond. Of all income strands, community fundraising had the biggest growth raising £43,708; more than double the previous year.

Challenges in 2024/25

While each of our funding streams have increased, the Board and staff are working hard to ensure Refuweegee is able to meet future demand being placed upon the charitable sector.

Refuweegee meets each person at their point of need which takes staff resources and can generate unexpected expenditure. In 2024/25 we faced unprecedented demand for help with many requiring acute help. We began the year bearing the consequences of the housing crisis which placed a huge burden on all charities working in this arena.

In May 2024 the Scottish Government joined Glasgow City Council and declared a nation-wide housing crisis. This crisis was exacerbated in the summer of 2024 when the racial riots across England resulted in people coming north to Scotland.

**Report of the Trustees
for the Year Ended 31 March 2025**

Challenges in 2024/25 - continued

In March 2025 Glasgow City Council stated that almost 1,000 people accessing Glasgow's homelessness services came to the city after being granted leave to remain elsewhere in the UK.

By the end the year, in March 2025, Refuweege was supporting a significant number of street homeless people needing complex help, putting our team and resources under additional pressure.

We witnessed a significant increase in people presenting in acute need and a huge deterioration of the mental health of those caught in the system which retraumatised many.

This response to the homeless crisis is recent extension of our work: an added component of our already busy programme of work.

We were able to physically accommodate increasing numbers of people in our new space in Glasgow's George Square, to which we moved in January 2025. This move was expected: we were given notice that our previous HQ were being transformed into student accommodation.

The move created a pause in our operations and was a demanding period for the core team of staff who designed and created new spaces and functions in the new office while trying to maintain as many elements of the core business as possible.

Our new office in George Square is a significantly larger space enabling an increase in the number of visitors and an enhancement of our services. However, like all previous tenancies, this property is on a short-term lease meaning that property instability remains a significant issue.

FINANCIAL REVIEW

Financial position

For the year ended 31 March 2025, the charity generated a net surplus of £515 (2024: deficit of £34,231). At 31 March 2025 total reserves stood at £155,222 (2024: £154,707), with £106,298 of these being unrestricted, free reserves (2024: £111,465) and £2,125 being the net book value of the charity's fixed assets (2024: £4,347). The remaining funds of £46,799 were restricted (2024: £38,895).

Reserves policy

The trustee's policy has historically been to retain three months of running costs to meet commitments and to cover any unexpected expenditure.

The Trustees recognise the increasingly competitive funding landscape with increased demand upon funding bodies, charitable trusts and foundations.

The challenge of meeting additional demand for our services in the predicted difficulties of 2025/26 will be safeguarded by temporarily reducing our reserves to two months.

Two months expenditure stands at £110,678 and the balance sheet date unrestricted reserves currently stand at £106,298. The trustees are aware that this policy is not being met and aim to build unrestricted reserves through income generation.

FUTURE PLANS

In the forthcoming 2025/26 year, Refuweege commits to mitigate against the risks identified in our risk register by prioritising the following

1. Strengthening our staffing base by creating new short and long-term opportunities to firstly stabilise then grow our operations.
2. Increasing our financial resilience by developing corporate investment and expanding community fundraising.
3. Visiting other charities working in this sector across the UK to learn from others and recommit to our own mission.
4. Expanding the membership of our Board and Advisory Board.
5. Designing a mobile app to better manage our volunteers.
6. Enhancing our lobbying and advocacy work on human rights with partner Amnesty International.
7. Exploring property stability with options of existing and new spaces.

Each of these future objectives will help Refuweege develop organisational resilience and meet the challenges of 2025/26 and beyond. 2025/26 marks Refuweege's tenth anniversary and we plan to commemorate this milestone with a public campaign celebrating the welcome given to those starting new lives in Glasgow.

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 16th September 2016. The charity was previously an unincorporated community project but changed its legal form to a SCIO. The assets of the unincorporated project were transferred to the SCIO on the 17th September 2016. It has a single tier structure and as such the trustees are the members of the charity.

Governance

The Board of Directors met each quarter, reviewing all operations and supporting the Senior Management Team. Throughout the year the Board members individually and collectively offered consistent strategic support and valuable critical analysis of operations.

The Board undertook Governance training in November 2024, supplied by Specialist Volunteer Network at Inspiring Scotland. Governance training will be scheduled each November meeting to ensure full cognisance with charitable law and ensure new Board members are fully informed. As we look towards the future, we aim to expand the membership of the Board of Trustees, as well as our Advisory Board.

Advisory Board

Board of Trustees is supported by an Advisory Board, made up of eight people all with the lived experience of being displaced. This Advisory Board are our critical friends, suggesting new mechanisms of support and delivery.

The Advisory Board is crucial: displaced people lose a huge amount of control over their lives. We strive to give the displaced community the power to contribute and shape the welcoming services we provide.

Staffing

Staffing remains Refuweegee's biggest expense totalling circa 67% of our total costs. Our team responded to live situations across the year and rose to numerous challenges. We remain enormously grateful to all staff members who contributed to Refuweegee in 2024/25.

In May 2024 we welcomed one of the original Advisory Board members as a full-time permanent employee. This appointment created a through-line between the Advisory Board and the staff team.

In June 2024 we welcomed two student interns into our team through the University of Glasgow Intern programme. Upon graduation, we retained one of the students who is now a full-time staff member.

In December 2024 we took the difficult decision to discontinue our Ukrainian Information Centre. With no funding to sustain this specific service, we were unable to justify offering restricted support to one nationality of people within the displaced community.

The Ukrainian Information Centre's Co-ordinator was an excellent advocate and determined campaigner for Ukrainians in Glasgow.

Staff Training

In 2024/25 Refuweegee took full advantage of free training generously offered by one of our corporate partners Wolfson Brands and from Glasgow based charity SAY Women. Training was provided in mental health and secondary trauma as staff well-being and resilience was identified as a priority.

We hope to engage with more training providers in the future and continue to develop and upskill the Refuweegee team through a programme of work, funded by CAF Keystone Fund.

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Board Committees

Refuweegee's exponential growth over the last nine years has seen our financial approach evolve. In response to this growth, a finance committee was established in January 2025. The purpose of the finance committee is to review the ongoing financial performance of the organisation through consideration of all budgets, forecasts and management accounts. The finance subcommittee also takes responsibility for analysing financial policies, procedures and protocols.

The Finance Committee is a cohort of three Board members, the Chief Executive and the Fundraising & Finance Manager. The Committee report to the broader Board on all financial matters, informing other Trustees of anything salient or any matters of concern, creating a pathway of reporting from staff to Board.

To support the work of the Finance Committee, there is the potential to include co-opted members with a professional background in accountancy or financial management.

Active Partners

Refuweegee works in partnership with statutory and charitable organisations across Glasgow and beyond. Some partners refer people into our services; and we signpost and refer people to the services of others.

We strive to work sensitively and considerately within the ecosystem of supportive organisations working with forcibly displaced people.

In 2024/25 we either received referrals from, or referred people to 39 organisations; Aberlour, Asylum Health Bridging Team from NHS GGC, Alliance Scotland, Amma Birth Companions, Bikes for Refugees, British Red Cross, Central & West Integration Network, Citizens Advice Bureau, Community InfoSource, Cranhill Development Trust, Freedom From Torture, Glasgow Association of Mental Health, Glasgow City Council (multiple departments), Glasgow City Mission, Glasgow Clyde College, Glasgow Helps, Glasgow Rape Crisis Centre, Govan Community Project, Health and Social Care Alliance Scotland, International Women's Group, Just Right Scotland, Maryhill Integration Network, Maslows Community Shop, Mears, Migrant Help, Money Matters, Positive Action in Housing, Rape Crisis Scotland, Refugee Sanctuary Scotland, Renfrewshire Council, Saheliya, Scottish Detainee Visitors, Scottish Refugee Council, Shelter Scotland, SiMY Community Development, Simon Community Scotland, South East Integration Network, TARA Project and Turning Point.

Key management remuneration

In the opinion of the Trustees, the Key Management of the charity comprises Selina Hales, Chief Executive; Hannah Gibbons, Head of Operations and Ruth Ogston, Fundraising and Finance Manager. Total employer costs relating to these posts for the year 2024/25 was £157,970 (2023/24: £150,939).

Risk management

At each Board meeting, the Board of Trustees review the company's risk register. This quarterly review reflects the fluid nature of our sector and working environment.

The register identifies five key areas of risk and corresponding mitigations. The risk register is reviewed by the Senior Management team on a quarterly basis then reported to and discussed at the Board's quarterly meetings. Robust discussion around the identified areas of risk ensure Refuweegee is as prepared as possible for foreseeable and unforeseeable challenges ahead.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees 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".

**Report of the Trustees
for the Year Ended 31 March 2025**

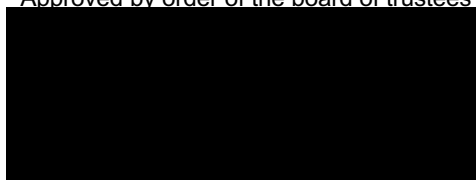
TRUSTEES' RESPONSIBILITY STATEMENT - continued

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, 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, 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 Charity SORP;
- make judgements and 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 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, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

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

A large black rectangular box redacting the signature of a trustee. To the right of the box, the text "....." is visible, indicating the continuation of the signature line.

Report of the Independent Auditors to the Trustees of Refuweegee

Opinion

We have audited the financial statements of Refuweegee (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other matters

The prior period financial statements were not audited and therefore the comparative figures in these financial statements are unaudited.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

Report of the Independent Auditors to the Trustees of Refuweegee

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity, we identified the principal risks of non-compliance with laws and regulations and the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. We evaluated managements' incentives and opportunities for the fraudulent manipulation of the financial statements, including the risk of override of controls. Based on our assessment we adopted a substantive approach to our audit testing. Audit procedures performed included:

Testing a sample of transactions to source documentation. We select sample sizes having regard to the inherent risk (specific and general), the quality of the internal controls and the risk that our testing might not detect possible misstatements.

Making enquiries of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims. Identifying legislation of particular relevance to the entity and obtaining audit evidence regarding compliance with that legislation.

Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business

There are inherent limitations in the audit procedures described above. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery or concealment.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

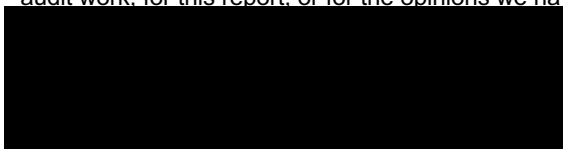
**Report of the Independent Auditors to the Trustees of
Refuweegee**

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



For and on behalf of
Nelson Gilmour Smith
Chartered accountants & statutory auditor
Mercantile Chambers
53 Bothwell Street
Glasgow
G2 6TB

Date: 06/10/2025

Refuweegee

Statement of Financial Activities for the Year Ended 31 March 2025

| | | Unrestricted funds £ | Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|--|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| | Notes | | | | |
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 3 | 477,425 | 150,363 | 627,788 | 590,670 |
| Other trading activities | 4 | <u>31,795</u> | <u>-</u> | <u>31,795</u> | <u>21,572</u> |
| Total | | <u>509,220</u> | <u>150,363</u> | <u>659,583</u> | <u>612,242</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | 5 | 8,016 | 749 | 8,765 | 5,539 |
| Charitable activities | 6 | | | | |
| Support the forcibly displaced community | | <u>508,593</u> | <u>141,710</u> | <u>650,303</u> | <u>640,934</u> |
| Total | | <u>516,609</u> | <u>142,459</u> | <u>659,068</u> | <u>646,473</u> |
| NET INCOME/(EXPENDITURE) | | <u>(7,389)</u> | <u>7,904</u> | <u>515</u> | <u>(34,231)</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | <u>115,812</u> | <u>38,895</u> | <u>154,707</u> | <u>188,938</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>108,423</u></u> | <u><u>46,799</u></u> | <u><u>155,222</u></u> | <u><u>154,707</u></u> |

CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in Note 11.

Refuweegeee**Balance Sheet
31 March 2025**

| | | 2025 £ | 2024 £ |
|--|--------------|-------------------|-------------------|
| | Notes | | |
| FIXED ASSETS | | | |
| Tangible assets | 12 | 2,125 | 4,347 |
| CURRENT ASSETS | | | |
| Debtors | 13 | 6,951 | 7,855 |
| Cash at bank and in hand | | <u>200,667</u> | <u>156,352</u> |
| | | 207,618 | 164,207 |
| CREDITORS | | | |
| Amounts falling due within one year | 14 | <u>(54,521)</u> | <u>(13,847)</u> |
| NET CURRENT ASSETS | | <u>153,097</u> | <u>150,360</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>155,222</u> | <u>154,707</u> |
| NET ASSETS | | <u>155,222</u> | <u>154,707</u> |
| FUNDS | 16 | | |
| Unrestricted funds: | | | |
| General fund | | 106,298 | 111,465 |
| Designated Fixed Asset Fund | | <u>2,125</u> | <u>4,347</u> |
| | | <u>108,423</u> | <u>115,812</u> |
| Restricted funds | | <u>46,799</u> | <u>38,895</u> |
| TOTAL FUNDS | | <u>155,222</u> | <u>154,707</u> |

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



Refuweegeee

**Cash Flow Statement
for the Year Ended 31 March 2025**

| | Notes | 2025 £ | 2024 £ |
|---|--------------|-----------------------|-----------------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | 1 | <u>44,315</u> | <u>33,009</u> |
| Net cash provided by operating activities | | <u>44,315</u> | <u>33,009</u> |
| Cash flows from investing activities | | | |
| Purchase of tangible fixed assets | | <u>-</u> | <u>(3,327)</u> |
| Net cash provided by/(used in) investing activities | | <u>-</u> | <u>(3,327)</u> |
| | | <u> </u> | <u> </u> |
| Change in cash and cash equivalents in the reporting period | | 44,315 | 29,682 |
| Cash and cash equivalents at the beginning of the reporting period | | <u>156,352</u> | <u>126,670</u> |
| Cash and cash equivalents at the end of the reporting period | | <u><u>200,667</u></u> | <u><u>156,352</u></u> |

The notes on pages 15 – 26 form part of these financial statements

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2025**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2025 £ | 2024 £ |
|---|----------------------|----------------------|
| Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities) | 515 | (34,231) |
| Adjustments for: | | |
| Depreciation charges | 2,222 | 2,310 |
| Decrease in debtors | 904 | 80,541 |
| Increase/(decrease) in creditors | <u>40,674</u> | <u>(15,611)</u> |
| Net cash provided by operations | <u><u>44,315</u></u> | <u><u>33,009</u></u> |

2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1/4/24 £ | Cash flow £ | At 31/3/25 £ |
|--------------------------|------------------------|------------------------|-------------------------|
| Net cash | | | |
| Cash at bank and in hand | <u>156,352</u> | <u>44,315</u> | <u>200,667</u> |
| | <u>156,352</u> | <u>44,315</u> | <u>200,667</u> |
| Total | <u><u>156,352</u></u> | <u><u>44,315</u></u> | <u><u>200,667</u></u> |

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. GENERAL INFORMATION

Refuweegee ("the charity") is a Scottish charitable incorporated organisation governed by its Constitution. It was registered as a charity in Scotland (registered number SC046843) on 16th September 2016. Its registered address is 3rd Floor, 24 George Square, Glasgow, G2 1EQ.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

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

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Debtors

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. ACCOUNTING POLICIES - continued

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 has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Income

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

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery - 33% on cost

Taxation

Refuweege is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

3. DONATIONS AND LEGACIES

| | 2025 | 2024 |
|---|----------------|----------------|
| | £ | £ |
| Individual Campaigns | 78,325 | 63,418 |
| Donations from Individuals | 126,816 | 110,588 |
| Corporate Donations | 52,331 | 155,171 |
| Donations from Groups, Universities & Schools | 43,708 | 19,110 |
| Grants | 265,813 | 214,435 |
| Gift Aid | 40,775 | 27,948 |
| Legacies | 20,020 | - |
| | <u>627,788</u> | <u>590,670</u> |

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

3. DONATIONS AND LEGACIES - continued

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

| | 2025 | 2024 |
|--|----------------|----------------|
| | £ | £ |
| Allied Vehicles Charitable Trust | 1,250 | 1,000 |
| Arnold Clark Community Foundation | 2,500 | - |
| Bank of Scotland Foundation | 30,000 | 850 |
| Barcapel Foundation | 5,500 | - |
| Barfil Charitable Trust | - | 1,000 |
| Binks Trust | 5,000 | - |
| Brownlie Charitable Trust | 3,000 | - |
| CAF Keystone Fund | 44,450 | - |
| Celtic Foundation | 5,000 | 5,000 |
| Coca Cola Foundation | - | 1,000 |
| Enterprise Holdings Foundation | 2,500 | 2,500 |
| Foundation Scotland | 2,000 | - |
| Garfield Weston Foundation | 20,000 | - |
| GCVS Wellbeing Fund | 10,427 | 20,000 |
| GivingForce Foundation | - | 1,500 |
| HSBC Foundation | - | 21,512 |
| Hugh Fraser Foundation | 5,000 | 8,900 |
| Inspiring Scotland - Creative Communities | 30,516 | 15,258 |
| JD Foundation | 2,000 | - |
| JTH Charitable Trust | 1,000 | - |
| Lidl Toy Bank | 230 | - |
| Merchants House of Glasgow | - | 5,000 |
| Miss E C Hendry's Charitable Trust | 500 | - |
| Nancy Brown Charitable Trust | 5,000 | - |
| National Lottery Awards for All | 19,940 | - |
| People's Postcode | - | 1,000 |
| Scottish Children's Lottery Trust | 2,000 | - |
| Scottish Enterprise Community Fund | 2,000 | - |
| Share Gift Foundation | 5,000 | - |
| STV Appeal | - | 5,000 |
| Tennant Southpark Charitable Trust | 500 | 1,500 |
| The Britford Bridge Trust | 8,000 | - |
| The British Red Cross | - | 18,540 |
| The Endrick Trust | 2,000 | - |
| The Gift Fund (Choose Love) | 15,000 | 15,000 |
| The McCormack Fund | - | 1,000 |
| The Mickel Fund | - | 2,000 |
| The Robertson Trust - Core | 23,000 | 23,000 |
| The Robertson Trust (linked to Edrington Global) | - | 40,000 |
| The Robertson Trust Plus Fund | 8,000 | - |
| The Trades House - Commonweal Fund | - | 2,075 |
| Third Inglis Property Trust | 500 | 1,800 |
| W A Cargill Fund | 4,000 | - |
| William Grant Foundation | - | 20,000 |
| | <u>265,813</u> | <u>214,435</u> |

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

3. DONATIONS AND LEGACIES - continued

Corporate donations received, included in the above, are as follows:

| | 2025 | 2024 |
|---------------------------|---------------|----------------|
| | £ | £ |
| Blackhill Bakery | 1,240 | - |
| BNP Paribas | 15,000 | 1,134 |
| Brewdog | - | 1,000 |
| Common Grounds Café | - | 1,000 |
| Edrington Global | - | 123,878 |
| Epion Consulting | 12,150 | 11,150 |
| Evelyn Partners | 1,000 | 850 |
| I2I Optometrists | 500 | - |
| ICS Learn | - | 1,065 |
| If Only | 5,183 | 1,128 |
| Innovent Scotland | 525 | - |
| John Lewis | - | 1,000 |
| Misc Corporate Donations | 1,881 | 5,752 |
| Saint Teneu Ltd | 6,197 | 5,568 |
| Scottish Power | 5,000 | - |
| Sub Club | 404 | 646 |
| TELF Professional Network | - | 1,000 |
| Wolfson Brands | 451 | - |
| Working Planet | 2,800 | - |
| | <u>52,311</u> | <u>155,171</u> |

4. OTHER TRADING ACTIVITIES

| | 2025 | 2024 |
|-----------------------|---------------|---------------|
| | £ | £ |
| Fundraising campaigns | 23,321 | 15,241 |
| Merchandise Sales | 924 | 2,715 |
| Earned Income | <u>7,550</u> | <u>3,616</u> |
| | <u>31,795</u> | <u>21,572</u> |

5. RAISING FUNDS

Raising donations and legacies

| | 2025 | 2024 |
|-------------|--------------|--------------|
| | £ | £ |
| Merchandise | 1,045 | 3,662 |
| Events | 3,253 | - |
| Fundraising | <u>4,467</u> | <u>1,877</u> |
| | <u>8,765</u> | <u>5,539</u> |

6. CHARITABLE ACTIVITIES COSTS

| | Direct Costs (see note 7) | Support costs (see note 8) | Totals |
|--|--|---|----------------|
| | £ | £ | £ |
| Support the forcibly displaced community | <u>643,763</u> | <u>6,540</u> | <u>650,303</u> |

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2025 | 2024 |
|---|----------------|----------------|
| | £ | £ |
| Staff costs | | |
| Salaries & Associated Costs | 444,639 | 436,928 |
| Staff Expenses | 1,707 | 1,047 |
| Staff Travel | 880 | 1,382 |
| Training & Wellbeing | 3,616 | 11,446 |
| Freelance Staff & Consulting | 2,728 | 7,356 |
| Operational Costs | | |
| Building Services & Utilities | 62,403 | 22,804 |
| Fleet Cars | 8,058 | 12,087 |
| Insurance | 8,281 | 6,608 |
| IT, Office Equipment & Maintenance | 23,701 | 24,938 |
| Depreciation | 2,222 | 2,310 |
| Moving Office | 16,830 | - |
| Delivery Costs | | |
| Project - Critical Support | 25,244 | 56,476 |
| Project - Collection & Deliveries | 11,081 | 15,616 |
| Project - Creative Projects | 5,822 | - |
| Project - Advisory Board | 961 | - |
| Project - Digital Devices | 246 | 9,000 |
| Service User Travel | 19,585 | 13,123 |
| Communications | | |
| Advertising, Marketing & Website | 1,216 | 3,380 |
| Professional Fees | 1,680 | 5,772 |
| Bank Charges & Paypal Fees on Donations | 2,863 | 2,514 |
| Subscriptions | - | 731 |
| | <u>643,763</u> | <u>633,518</u> |

Our supporters and businesses donate all the items needed to build a life: food, clothes, shoes, toiletries, household items, furniture, toys, prams and baby items.

When physical donations run critically low, we use charitable platforms to buy items at a much-reduced price, stretching financial donations as far as we can. The Critical Support spends of £25,244 in 2024/25 reflect these rare additional purchases to augment supplies of toiletries and food for our hang-out space as well as making sure we can respond to urgent needs as they present.

8. SUPPORT COSTS

| | 2025 | 2024 |
|---------------------------|--------------|--------------|
| | £ | £ |
| Accountancy support costs | 2,640 | 3,636 |
| Auditors' remuneration | <u>3,900</u> | <u>3,780</u> |
| | <u>6,540</u> | <u>7,416</u> |

9. TRUSTEES' REMUNERATION AND BENEFITS

The Chief Executive, [REDACTED], is also a Trustee. During the year to 31 March 2025 total employer costs for this post were £64,276 (2024: £63,536). OSCR approval of this remuneration for her role as Chief Executive is detailed as per the constitution and the board's conflict policy has been adhered to. No Trustee received remuneration for their duties as a Trustee.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. TRUSTEES' REMUNERATION AND BENEFITS (CONTINUED)

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

10. STAFF COSTS

| | 2025 | 2024 |
|-----------------------|-----------------------|-----------------------|
| | £ | £ |
| Wages and salaries | 390,620 | 388,437 |
| Social security costs | 38,456 | 34,114 |
| Other pension costs | <u>15,563</u> | <u>14,377</u> |
| | <u>444,639</u> | <u>436,928</u> |

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

| | 2025 | 2024 |
|---------------|-------------|-------------|
| | 15 | 16 |
| Project Staff | <u>15</u> | <u>16</u> |

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

| | 2025 | 2024 |
|-------------------|-------------|-------------|
| | 1 | 1 |
| £60,001 - £70,000 | <u>1</u> | <u>1</u> |

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|--|-------------------------------------|-----------------------------------|------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 473,385 | 117,285 | 590,670 |
| Other trading activities | <u>21,572</u> | <u>-</u> | <u>21,572</u> |
| Total | <u>494,957</u> | <u>117,285</u> | <u>612,242</u> |
| EXPENDITURE ON | | | |
| Raising funds | 5,539 | - | 5,539 |
| Charitable activities | | | |
| Support the forcibly displaced community | <u>562,871</u> | <u>78,063</u> | <u>640,934</u> |
| Total | <u>568,410</u> | <u>78,063</u> | <u>646,473</u> |
| NET INCOME/(EXPENDITURE) | (73,453) | 39,222 | (34,231) |
| Transfers between funds | <u>3,327</u> | <u>(3,327)</u> | <u>-</u> |
| Net movement in funds | (70,126) | 35,895 | (34,231) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | <u>185,938</u> | <u>3,000</u> | <u>188,938</u> |
| TOTAL FUNDS CARRIED FORWARD | <u>115,812</u> | <u>38,895</u> | <u>154,707</u> |

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

12. TANGIBLE FIXED ASSETS

**Plant and
machinery
£**

COST

At 1 April 2024 and 31 March 2025

9,978

DEPRECIATION

At 1 April 2024

5,631

Charge for year

2,222

At 31 March 2025

7,853

NET BOOK VALUE

At 31 March 2025

2,125

At 31 March 2024

4,347

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2025

2024

£

£

Other debtors

140

-

Prepayments

6,811

7,855

6,951

7,855

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2025

2024

£

£

Social security and other taxes

8,278

3,956

Pension

2,337

875

Accrued expenses

43,906

9,016

54,521

13,847

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

**Unrestricted
funds**

**Restricted
funds**

**2025
Total
funds**

**2024
Total
funds**

£

£

£

£

Fixed assets

2,125

-

2,125

4,347

Current assets

160,819

46,799

207,618

164,207

Current liabilities

(54,521)

-

(54,521)

(13,847)

108,423

46,799

155,222

154,707

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS - continued

Comparatives for analysis of net assets between funds

| | Unrestricted funds £ | Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|---------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Fixed assets | 4,347 | - | 4,347 | 3,330 |
| Current assets | 125,312 | 38,895 | 164,207 | 215,066 |
| Current liabilities | (13,847) | - | (13,847) | (29,458) |
| | <u>115,812</u> | <u>38,895</u> | <u>154,707</u> | <u>188,938</u> |

16. MOVEMENT IN FUNDS

| | At 1/4/24 £ | Net movement in funds £ | At 31/3/25 £ |
|---|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 111,465 | (5,167) | 106,298 |
| Designated Fixed Asset Fund | <u>4,347</u> | <u>(2,222)</u> | <u>2,125</u> |
| | 115,812 | (7,389) | 108,423 |
| Restricted funds | | | |
| STV Appeal | 5,000 | (5,000) | - |
| GCVS Wellbeing Fund | 10,000 | 427 | 10,427 |
| HSBC Foundation | 18,185 | (18,185) | - |
| Inspiring Scotland - Creative Communities | - | 4,000 | 4,000 |
| The British Red Cross | 1,710 | (1,710) | - |
| Hugh Fraser Foundation | 4,000 | (4,000) | - |
| Bank of Scotland Foundation | - | 21,372 | 21,372 |
| Brownlie Charitable Trust | - | 3,000 | 3,000 |
| The Robertson Trust Plus Fund | <u>-</u> | <u>8,000</u> | <u>8,000</u> |
| | <u>38,895</u> | <u>7,904</u> | <u>46,799</u> |
| TOTAL FUNDS | <u>154,707</u> | <u>515</u> | <u>155,222</u> |

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

16. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|-------------------------------------|-------------------------------------|------------------------------------|
| Unrestricted funds | | | |
| General fund | 509,220 | (514,387) | (5,167) |
| Designated Fixed Asset Fund | - | (2,222) | (2,222) |
| | 509,220 | (516,609) | (7,389) |
| Restricted funds | | | |
| Celtic Foundation | 5,000 | (5,000) | - |
| STV Appeal | - | (5,000) | (5,000) |
| The Gift Fund (Choose Love) | 15,000 | (15,000) | - |
| GCVS Wellbeing Fund | 10,427 | (10,000) | 427 |
| HSBC Foundation | - | (18,185) | (18,185) |
| Inspiring Scotland - Creative Communities | 30,516 | (26,516) | 4,000 |
| Allied Vehicles Charitable Trust | 1,250 | (1,250) | - |
| The British Red Cross | - | (1,710) | (1,710) |
| Hugh Fraser Foundation | 5,000 | (9,000) | (4,000) |
| Bank of Scotland Foundation | 30,000 | (8,628) | 21,372 |
| Brownlie Charitable Trust | 3,000 | - | 3,000 |
| JD Foundation | 2,000 | (2,000) | - |
| JTH Charitable Trust | 1,000 | (1,000) | - |
| Lidl Toy Bank | 230 | (230) | - |
| Miss E C Hendry's Charitable Trust | 500 | (500) | - |
| National Lottery - Awards for All | 19,940 | (19,940) | - |
| Scottish Children's Lottery Trust | 2,000 | (2,000) | - |
| The Britford Bridge Trust | 8,000 | (8,000) | - |
| The Endrick Trust | 2,000 | (2,000) | - |
| The Robertson Trust Plus Fund | 8,000 | - | 8,000 |
| W A Cargill Fund | 4,000 | (4,000) | - |
| Arnold Clark Community Foundation | 2,500 | (2,500) | - |
| | 150,363 | (142,459) | 7,904 |
| TOTAL FUNDS | 659,583 | (659,068) | 515 |

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1/4/23 £ | Net movement in funds £ | Transfers between funds £ | At 31/3/24 £ |
|-----------------------------|------------------------|--|--|-----------------------------|
| Unrestricted funds | | | | |
| General fund | 182,608 | (71,143) | - | 111,465 |
| Designated Fixed Asset Fund | <u>3,330</u> | <u>(2,310)</u> | <u>3,327</u> | <u>4,347</u> |
| | 185,938 | (73,453) | 3,327 | 115,812 |
| Restricted funds | | | | |
| STV Appeal | - | 5,000 | - | 5,000 |
| Bellahouston Bequest Fund | 3,000 | (3,000) | - | - |
| GCVS Wellbeing Fund | - | 10,000 | - | 10,000 |
| HSBC Foundation | - | 21,512 | (3,327) | 18,185 |
| The British Red Cross | - | 1,710 | - | 1,710 |
| Hugh Fraser Foundation | <u>-</u> | <u>4,000</u> | <u>-</u> | <u>4,000</u> |
| | <u>3,000</u> | <u>39,222</u> | <u>(3,327)</u> | <u>38,895</u> |
| TOTAL FUNDS | <u>188,938</u> | <u>(34,231)</u> | <u>-</u> | <u>154,707</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|-------------------------------------|-------------------------------------|------------------------------------|
| Unrestricted funds | | | |
| General fund | 494,957 | (566,100) | (71,143) |
| Designated Fixed Asset Fund | <u>-</u> | <u>(2,310)</u> | <u>(2,310)</u> |
| | 494,957 | (568,410) | (73,453) |
| Restricted funds | | | |
| Celtic Foundation | 5,000 | (5,000) | - |
| STV Appeal | 5,000 | - | 5,000 |
| The Gift Fund (Choose Love) | 15,000 | (15,000) | - |
| Bellahouston Bequest Fund | - | (3,000) | (3,000) |
| GCVS Wellbeing Fund | 20,000 | (10,000) | 10,000 |
| HSBC Foundation | 21,512 | - | 21,512 |
| Merchants House of Glasgow | 5,000 | (5,000) | - |
| The Trades House - Commonweal Fund | 2,075 | (2,075) | - |
| Inspiring Scotland - Creative Communities | 15,258 | (15,258) | - |
| Allied Vehicles Charitable Trust | 1,000 | (1,000) | - |
| The British Red Cross | 18,540 | (16,830) | 1,710 |
| Hugh Fraser Foundation | <u>8,900</u> | <u>(4,900)</u> | <u>4,000</u> |
| | <u>117,285</u> | <u>(78,063)</u> | <u>39,222</u> |
| TOTAL FUNDS | <u>612,242</u> | <u>(646,473)</u> | <u>(34,231)</u> |

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

17. RELATED PARTY DISCLOSURES

Delivery Co-ordinator [REDACTED] who is the Chief Executive and Trustee. [REDACTED] received £27,300 (2024: £26,000) for his work as Delivery and Collections Co-ordinator.

During the year trustees donated £950 to the charity (2024: £750)

There were no other related party transactions for the period ended 31 March 2025 other than those disclosed under note 9.

18. PURPOSES OF FUNDS

General Fund - The unrestricted, 'free reserves' of the charity

Designated Fixed Assets Fund - The Net Book Value of the charity's fixed assets

The Celtic Foundation - To meet essential needs over the winter, particularly supporting those who are street homeless

The Gift Fund (Choose Love) - To meet essential needs over the winter

STV Appeal - To support those families and children affected by poverty

GCVS Wellbeing Fund - To improve the mental health and well-being of displaced people accommodated in Glasgow

HSBC Foundation - To transform and fully equip premises in West George Street and Cadogan Street

Inspiring Scotland - Creative Communities - To run a programme of creative activity for the displaced community and open up access into cultural activity

Allied Vehicles Charitable Trust - To support the costs of our free shop

Hugh Fraser Foundation - To support the costs of our free shop

The British Red Cross - To support the creation of an Advisory Board comprised of people with the lived experience of being displaced

Bank of Scotland Foundation - To support our volunteer programme and develop an app to improve communication

Brownlie Charitable Trust - To run a programme of creative activity for children in the displaced community

JD Foundation - To support the costs of our free shop

JTH Charitable Trust - To support babies and young children with essential items

Lidl Toy Bank - To support babies and young children with essential items

Miss E C Hendry's Charitable Trust - To support the costs of our free shop

National Lottery Awards for All - To support the costs of our free shop

Scottish Children's Lottery Trust - To support babies and young children with essential items

The Britford Bridge Trust - To support the costs of our free shop

The Endrick Trust - To support the costs of our free shop

The Robertson Trust Plus Fund - To develop organisational resilience

W A Cargill Fund - To support the costs of our free shop

Arnold Clark Community Foundation - To purchase fresh fruit and vegetables to distribute via our food pantry

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

19. DONATED FACILITIES (IN KIND)

Refuweegee is the current licensee of 24 George Square, G2 1EG. The charity moved into these offices on 7 January 2025 after our previous headquarters were prepared for transformation into student flats.

The George Square office was offered to Refuweegee as the landlord is considering development options. The property holds no commercial value due to the instability of tenancy. There is no guarantee of when planning permission will be granted or when the building will be sold for development. Therefore the landlord has opened this space to Refuweegee to prevent deterioration of the property. Under lease conditions, Refuweegee is responsible for all internal property maintenance.

