

Sewing2gether All Nations
Unaudited Financial Statements
31 March 2025

NELSON GILMOUR SMITH

Chartered accountants
Mercantile Chambers
53 Bothwell Street
Glasgow
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Sewing2gether All Nations

Financial Statements

Year ended 31 March 2025

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Sewing2gether All Nations

Trustees' Annual Report

Year ended 31 March 2025

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

Reference and administrative details

Registered charity name Sewing2gether All Nations

Charity registration number SC052445

Principal office

[REDACTED]
[REDACTED]
[REDACTED]

The trustees

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Independent examiner

[REDACTED]
Partner, Nelson Gilmour Smith CAs
53 Bothwell Street
Glasgow
G2 6TB

Structure, governance and management

The Trustees are delighted to present this report and financial statements for the period April 2024 to March 2025.

The charity is a Scottish Charitable Incorporated Organisation (SCIO). The charity was registered on 30th March 2023. The Trustees take all decisions concerning the trust. The existing trustees appoint new trustees who are selected on the basis of their specific related experience.

Sewing2gether All Nations: Caring Creating Connecting is an award winning, grass roots community-based organisation (est. 2018 within Mossvale Community Church, before becoming an independent charity on 30 March 2023) providing sewing and creative upcycling workshops, language cafe, life skill training and practical support to refugees and asylum seekers who wish to practise English and build new friendships, with an aim to improve the health and wellbeing of the families we engage with.

Sewing2gether All Nations

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Objectives and activities

The organisation's purposes are:

(a) To promote the welfare and relieve the needs, particularly, but not exclusively of those who have become displaced persons, trafficked, refugees or asylum seekers, currently residing in Scotland; through promoting both social and skills-based opportunities including creative skills workshops to such persons that are in need of emotional and practical support.

(b) To promote equality and diversity, reduce isolation, promote friendships and support structures through empowering said persons by promoting shared experiences and activities celebrating diversity within a multicultural Scotland which will enable them to access and participate in all aspects of civil society.

(c) To advance environmental protection by reducing landfill waste and preserving resources by reusing disposed-of textiles and other such landfill waste by accepting donations at our hub in Renfrewshire, and transforming said textile waste within creative skills workshops, and passing on recycled items to said persons.

Achievements and performance

Caring Community

- Based in Paisley, welcoming members from across Renfrewshire and Glasgow
- Fostering friendships and helping to rebuild lives
- Encouraging engagement with other group members and the wider community

Creative Skills

- Textile upcycling sewing workshops, promoting zero waste
- Providing creative skills workshops
- PREP (Plan Evaluate Review Prepare) sessions
- Skill sharing and volunteering opportunities
- Intergenerational activities and events

Conversational English

- Weekly Conversational Café and well-being Library
- Building confidence in literacy & language ability
- Online chat group

Care Packages

- Distributing donations of clothing, household goods and other essential items
- Reimbursing participants travel expenses
- Access to Mossvale Food Store
- Responding to data and period poverty

Advocacy & Signposting

- Support with personal statements, form filling, money matters, CVs, preparation for interviews and appointments
- Travel Empowerment Programme and advancing other essential life skills
- Referral to other agencies and services

Outreach & Awareness Raising

- Workshops for Community Groups led by Refugees
- Refugee and Asylum Seeker Awareness education sessions
- Advocate for fundamental human rights and freedoms of refugees, ensuring they receive protection, assistance, and opportunities for resettlement and integration

Sewing2gether All Nations

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

In 2024 we facilitated 186 activities (in-house and outreach workshops, language cafes) and participated in the two month long "Teardrop Explodes" exhibition at the Art Department, Paisley.

This was an increase from the 129 activities in 2023-2024, demonstrating how we continue to grow as an organisation. This represents 2,720 workshop/activity places taken up by 513 individual participants. Additionally, these figures do not account for footfall at the two month 'Teardrop Explodes' exhibition.

The continued stability and continuity of a team of five sessional staff in 2024 - 2025 has allowed us to sustain provision of a safe space for our sewing and creative skills workshops, language café, advocacy help and outreach workshops.

Key events and activities include:

- Teardrop Explodes Exhibition in The Art Department gallery
- Right2Dance workshops at our Family Fun Days
- Creative Workshops Accord Hospice
- Paisley Museum Community Engagement workshops
- Volunteer Jeanne winning the 2024 Inspirational Community Volunteer award at the Renfrewshire Inspirational Awards
- Information stall at Wellbeing in the Park day for Mental Health Awareness Week
- Outreach workshops with Ferguslie Nursery, and Mossvale and Highpark Primary Schools
- Receiving support / sewing machines from P3 Paisley charity
- Banner Commission for Paisley Sma Shot Day Parade from Councillor Janis McDonald
- Aye Welcome Refugees banner making workshops with community groups exhibited for the Refugee Festival Scotland
- Creative Workshops in the Disability Resource Centre
- Sitting on the Creative Lives Awards Judging Panel for 2024
- Creating hand sewing project packs for the Health & Social Care Partnership for distribution to local groups for the Scottish Mental Health Arts Festival
- Attending the launch of the third New Scots Integration Strategy
- Joining the local Women's Network facilitated by Councillor Janis McDonald
- Joining the Diversity and Equality Alliance Renfrewshire Group
- Joining the newly created RenCan - Renfrewshire Climate Action Network, and facilitating upcycling creative workshops with them
- Members participated in interviews to inform the UK Covid-19 Inquiry "Every Story Matters: Vaccines and Therapeutics Record"
- Commissioned by the Renfrewshire Resettlement Team to provide weekly Sewing Machine and Creative Skills Workshops
- Launched Repair & Restore Wellbeing Group, to promote relaxation and teach slow stitching
- Launched the Sewing2gether All Nations Renfrewshire Tapestry Project in partnership with the Paisley Threadmill Museum and artist Andrew Crummy (Great Tapestry of Scotland)
- Women's Fund For Scotland - guests on their podcast
- Partnership working with Community Learning & Development at Renfrewshire Council for our language learning activities
- Presented at the Renfrewshire Volunteer Managers Forum
- Received a Parliamentary Motion from Neil Bibby MSP
- Recognised and celebrated key cultural events and festivals such as Burns Night, Valentines Day, Black History Month etc
- Staff and volunteer training opportunities covering topics and issues including: Renfrewshire Affordable Credit Alliance, Rwanda Act, Disclosure Act, Rape Crisis Training, Domestic Abuse Awareness, Employability Support, Mental Health First Aid Training, and attendance at a variety of seminars at the SCVO Gathering. We have also sent staff on various courses to increase their creative skills.

Sewing2gether All Nations

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

As this will suggest, Sewing2gether All Nations has seen an increase in demands for services. We now provide a greater range of activities to help reduce isolation and support the refugee community in Renfrewshire and Greater Glasgow. We continue to support refugees, asylum seekers, trafficked and displaced persons. While this list highlights our activities and events, it cannot begin to convey the countless hours of support, advocacy, conversations, cultural exchanges, connections, building individual and family relationships, one to one advice, friendship, fun, and the welcoming atmosphere created by our dedicated sessional staff and volunteers.

Location

We are based within the Mossvale Hall, property of Mossvale Community Church, SC034871 and we have a memorandum of understanding with the organisation, which includes access in regard to time, physical space and other resources within the Mossvale Hall, collaborating with good stewardship of these said services and resources and giving as much prior notice as possible if these are not available or not required at any time. This MOU is not a commitment of funds from either party, however we do have an agreed contribution towards supplemented lunches and refreshments in the Mossy Café.

Financial review

Income for the year was £121,579 and expenditure was £100,270 leaving a surplus of £21,309.

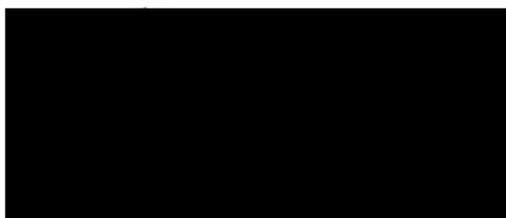
Reserves Policy

It is the intention of the organisation to develop a reserves policy whereby the funds are held by the charity to ensure we could cover between 3 and 6 months of expenditure if necessary, which equates to £25,000 to £50,000. At this level, we would be able to continue the current activities of the charity in the event of a significant drop in funding or a major incident. The reserves of the charity are £58,980, of which £34,925 are restricted and £24,055 are general.

Plans for future periods

The plan for 2025 - 2026 is to continue all of our current groups, activities and annual events. We aim to build capacity, by looking to generate income through provision of outreach sewing and creative workshops for other community organisations, expanding our creative workshop portfolio.

The trustees' annual report was approved on 19th December 2025 and signed on behalf of the board of trustees by:



Trustee

Sewing2gether All Nations

Independent Examiner's Report to the Trustees of Sewing2gether All Nations

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Sewing2gether All Nations ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

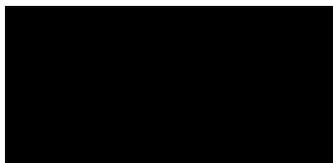
Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Partner, Nelson Gilmour Smith CAs
53 Bothwell Street
Glasgow
G2 6TB
Independent Examiner

19 December 2025

Sewing2gether All Nations

Statement of Financial Activities

Year ended 31 March 2025

		Year to 31 Mar 25			Period from 30 Mar 23 to 31 Mar 24
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	11,396	97,128	108,524	115,408
Charitable activities	5	13,055	–	13,055	2,335
Total income		<u>24,451</u>	<u>97,128</u>	<u>121,579</u>	<u>117,743</u>
Expenditure					
Expenditure on charitable activities	6,7	11,209	89,061	100,270	80,072
Total expenditure		<u>11,209</u>	<u>89,061</u>	<u>100,270</u>	<u>80,072</u>
Net income and net movement in funds		<u>13,242</u>	<u>8,067</u>	<u>21,309</u>	<u>37,671</u>
Reconciliation of funds					
Total funds brought forward		10,813	26,858	37,671	–
Total funds carried forward		<u>24,055</u>	<u>34,925</u>	<u>58,980</u>	<u>37,671</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 16 form part of these financial statements.

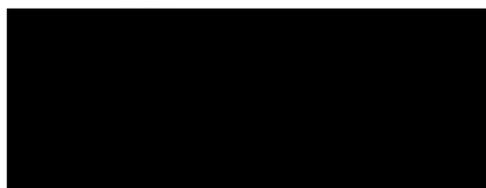
Sewing2gether All Nations

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		60,360	38,991
Creditors: amounts falling due within one year	11	<u>1,380</u>	<u>1,320</u>
Net current assets		<u>58,980</u>	<u>37,671</u>
Total assets less current liabilities		<u>58,980</u>	<u>37,671</u>
Net assets		<u>58,980</u>	<u>37,671</u>
Funds of the charity			
Restricted funds		34,925	26,858
Unrestricted funds		<u>24,055</u>	<u>10,813</u>
Total charity funds	12	<u>58,980</u>	<u>37,671</u>

These financial statements were approved by the board of trustees and authorised for issue on 19th December 2025, and are signed on behalf of the board by:



Trustee

The notes on pages 10 to 16 form part of these financial statements.

Sewing2gether All Nations

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is incorporated as SCIO. The address of the principal office is 60 Greenock Road, Paisley, PA3 2LE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Sewing2gether All Nations

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Sewing2gether All Nations

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations and legacies	996	–	996
Mossvale Community Church	–	–	–
Grants			
Grants receivable	10,400	97,128	107,528
	<u>11,396</u>	<u>97,128</u>	<u>108,524</u>

Sewing2gether All Nations

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations and legacies	1,322	–	1,322
Mossvale Community Church	5,750	64,309	70,059
Grants			
Grants receivable	2,000	42,027	44,027
	<u>9,072</u>	<u>106,336</u>	<u>115,408</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Services	<u>13,055</u>	<u>13,055</u>	<u>2,335</u>	<u>2,335</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Sewing2gether All Nations	9,829	89,061	98,890
Support costs	1,380	–	1,380
	<u>11,209</u>	<u>89,061</u>	<u>100,270</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Sewing2gether All Nations	–	78,752	78,752
Support costs	594	726	1,320
	<u>594</u>	<u>79,478</u>	<u>80,072</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025 £	Total fund 2024 £
Sewing2gether All Nations	98,890	–	98,890	78,752
Governance costs	–	1,380	1,380	1,320
	<u>98,890</u>	<u>1,380</u>	<u>100,270</u>	<u>80,072</u>

Sewing2gether All Nations

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Independent examination fees

	Year to 31 Mar 25 £	Period from 30 Mar 23 to 31 Mar 24 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,380</u>	<u>1,320</u>

9. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

No Trustee received any remuneration.

No Trustee received any expenses.

11. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>1,380</u>	<u>1,320</u>

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	<u>10,813</u>	<u>24,451</u>	<u>(11,209)</u>	<u>24,055</u>

	At 30 March 2024 £	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>–</u>	<u>11,407</u>	<u>(594)</u>	<u>10,813</u>

Sewing2gether All Nations

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

12. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Robertson Trust	11,706	15,000	(14,706)	12,000
Engage Renfrewshire	9,152	7,032	(9,152)	7,032
Sewing2gether All Nations - Mossvale				
Transfer	–	–	–	–
Renfrewshire Council	–	7,528	(7,528)	–
Hilden Charitable Trust	–	7,000	(3,500)	3,500
National Lottery	–	46,767	(36,374)	10,393
Other Funds	6,000	13,801	(17,801)	2,000
	<u>26,858</u>	<u>97,128</u>	<u>(89,061)</u>	<u>34,925</u>

	At 30 March 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Robertson Trust	–	15,000	(3,294)	11,706
Engage Renfrewshire	–	9,989	(837)	9,152
Sewing2gether All Nations - Mossvale				
Transfer	–	64,309	(64,309)	–
Renfrewshire Council	–	–	–	–
Hilden Charitable Trust	–	–	–	–
National Lottery	–	–	–	–
Other Funds	–	17,038	(11,038)	6,000
	<u>–</u>	<u>106,336</u>	<u>(79,478)</u>	<u>26,858</u>

Sewing2gether All Nations

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

12. Analysis of charitable funds *(continued)*

Robertson Trust

A grant of £15,000 was received during the year to fund running costs which has been used for sessional hours.

Engage Renfrewshire

A grant of £7,032 was received during the year to fund sessional hours.

Sewing2gether All Nations - Mossvale transfer

Last year the charity received £70,059 from Mossvale Community Church which represented the funds held by Mossvale at 31 March 2023. Of these £64,309 were restricted. These funds were used to continue to deliver the projects for which the grants were awarded, namely providing services for the refugee and asylum seeker community.

Renfrewshire Council

Grants of £7,528 was received during the year to fund various specific activities.

Hilden Charitable Trust

A grant of £7,000 was received during the year to contribute to transport and food for asylum seekers across Renfrewshire and Glasgow.

National Lottery

A grant of £46,767 was received during the year to contribute towards services for the refugee community in Paisley, Renfrewshire. They will deliver a number of activities including a sewing group for women, and a language café for men and women. The three-year project will support 450 individuals and 50 volunteers.

Other Grants

Grants were received to fund various activities and events during the year. This year grants were received from Foundation Scotland (£5,000), Impact Funding Partners (£2,081), Leap (£500), Merchants House (£3,000) and Paths For All (£2,500). Last year grants were received from Foundation Scotland (£3,000), Renfrewshire Council (£6,512), Paths for All (£5,000), Scottish Refugee Council (£1,576), Faith in Community Scotland (£500) and Engage Renfrew (£450).

13. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	25,435	34,925	60,360
Creditors less than 1 year	(1,380)	–	(1,380)
Net assets	<u>24,055</u>	<u>34,925</u>	<u>58,980</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	12,133	26,858	38,991
Creditors less than 1 year	(1,320)	–	(1,320)
Net assets	<u>10,813</u>	<u>26,858</u>	<u>37,671</u>
