



Scottish Charitable Organisation Incorporated

Scottish Registered Charity Number SC042240

Trustees' annual report & financial statements

For the period ending 31st March 2025



Report and Financial Statement

FOR THE YEAR ENDED 31st March 2025

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OPEN GATES

“The restoration people”

TRUSTEE’S ANNUAL REPORT

The Trustees have pleasure in presenting their report for the financial year ending 31st March 2024.

REFERENCE AND ADMINISTRATION DETAILS

| | |
|---|---|
| Charity Name: | Open Gates |
| Constitutional form: | Scottish Charitable Incorporated Organisation |
| Constitutional form date: | 22 nd May 2015 |
| Previous constitutional form: | Unincorporated Association |
| Previous constitutional form date: | 11 th April 2011 |
| Accounting reference date: | 31 st March |
| Charity Number (OSCR): | SC042240 |
| Charity Number (HMRC): | ST01547 |

Bankers: Bank of Scotland, 32 Eglinton St, Town Centre, Beith, Ayrshire KA15 1AQ

Senior Staff member responsible for day-to-day management of the charity [REDACTED]

Previously, these accounts were prepared on a “Receipts & Payments” basis. However, to enhance reporting accuracy, effective from this report, financial reporting will be on an accruals basis. The accounts have been prepared in accordance with SORP 2015 issued by the Office of the Scottish Charity Regulator in its role as a SORP making body, recognised by the Financial Reporting Council. The charity has had the accounts independently examined by [REDACTED]

STRUCTURE, GOVERNANCE, MANAGEMENT

Governing document: Open Gates was registered as a 'Scottish Charitable Incorporated Organisation' on the 22nd May 2015. Previously, Open Gates was an incorporated association, registered on the 11th April 2011. The Charity is administered in accordance with the terms of the Trust Deed.

The Charity is registered with the Office of Scottish Charity Regulator.

Organisational structure and decision-making process: The Trustees are the managerial arm of the charity. They meet 6-weekly and make decisions for and on behalf of the charity. Major decisions of a managerial and financial nature are recorded.

How trustees are appointed and recruited: Appointment and removal is in accordance with the Trust Deed which requires that appointment is approved by unanimous agreement of the existing trustees and removal of any trustee by the unanimous agreement of the others.

Risk Management: It is considered by the Trustees that there is no foreseeable risk where the charity is exposed, and there is no need to ring fence any extra funds.

Affiliations and connections: The charity is a "stand alone" charity and no formal connections with other bodies.

OBJECTIVES AND ACTIVITIES

The Purpose of the charity as set out in the Governing Document: The Charitable objectives are

- ✓ The prevention or relief of poverty
- ✓ The advancement of education
- ✓ The advancement of health
- ✓ The advancement of citizenship & community development
- ✓ The advancement of environmental protection or improvement.
- ✓ The prevention of re-offending

Open Gates provides various opportunities for men and women to learn new skills which can lead to a better and more productive life. The Charity provides structured training providing a wide range of skills development. This is provided to offenders, and ex-offenders in and around Glasgow, mainly through providing work placements for individuals on Community Payback Orders (CPO). In addition, Open Gates works with 'national top end (NTE) prisoners, from across Scotland, coming to the end of life sentences, supporting them to prepare for release.

We also;

- ✓ Hire training rooms & a seminar suite
- ✓ Café will reopen in the future

Summary of the main activities in relation to those purposes: Open Gates celebrates the potential in every individual to benefit from an integrated and creative programme. This is done by and integrated and creative training programme:

- ✓ Restoring furniture for sale
- ✓ Upholstery
- ✓ Wood finishing and polishing
- ✓ Metal and wood lathing
- ✓ Running a business
- ✓ Working as a team

Volunteers: The charity would not be able to function without the help of volunteers in the areas of supervision of people

We run a shop in Maryhill Road, Glasgow where goods are sold following restoration and/or building at our Dawson Road, Port Dundas factory.

ACHIEVEMENTS AND PERFORMANCE

Once again a year has come and gone with so many changes to report. We unfortunately lost three Board Members during this period.

So a big thank you to [REDACTED] for all the time and effort they put into Open Gates,

[REDACTED]
Our lease at 550 Dumbarton Road also came to an end in 2024. A dear wee shop at which the Charity displayed its furniture and all sorts of retail goods at. This was a blow for our organisation, but to sign a new lease meant that our rent would have doubled. With this in mind the Board decided that the risk was too great.

WE got the opportunity of an abandoned Job Centre that was in poor condition and made an agreement of a rent free period which would include the restoration of the building, this was agreed and any material costs met by the owner.

This new shop ((5,000 sq ft) has turned into an amazing outlet that has turned into being an Amazing outlet that has seen our sales of furniture increase. It has also been a place of renovation, where we got the opportunity to train our service users.

Our Cafe Walt has been closed since Covid, but *am delighted to say that we have renovated the whole area and put up our new Cafe Walt sign. It is expected to have it fully operational by September 25.*

Our contract, with the Justice Department is on going and we are now taking on nine service users daily

Our vision for the coming year are plans that we have intended from the beginning, but it is fair to say, that by the grace, we will complete our vision..

I would like to thank every customers, that donates furniture to our charity, for without you we could not push as far as we do.

Our Service users, sometimes do not know the effect that they have in coming to Open Gates, We have a mountain of "thank you" notes, not only from furniture donors, but also from the work that they do in local parks and schools.

Last, but not least is Scottish Canals, who have continued to support us at [REDACTED] and have done so since 2010..

Still to come:

Restoration of two Victorian Stairways

Build a Garden Centre.

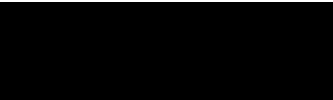
Have a public car park.

Training

To have our own accredited team that will do one day coursesd, indoors.

Bring our Seminar Room up to s full booking facility.

Fondest regards
God Bless



FINANCIAL REVIEW

Revenue for the 12 months to the 31st March 2025 was £70,916 (£136,472, 2024)

Total expenditure before depreciation was £95,448 (£152,400 2024)

Tangible assets registered were;

- ✓ A van was purchased in September 2020 for £18,714 minus Insurance Claim leaving an Asset of £3,394 to enable delivery of furniture and goods to purchasers. This was depreciated at 25% on a straight line basis. The depreciation charge was treated as an expense as per SORP 2015 10.31.
- ✓ All fixtures and fittings were recorded in the “main pool” and depreciated at 18% on a straight line basis.

How we Raised our money

Our main trading income was from the sale of restored furniture from the Dumbarton Road and Maryhill Outlet and the Factory Shop

How we spent our money –

£8,972 was spent on raw material, and then converted into saleable products.

General repairs and maintenance was £1,470.

Miscellaneous expenses of £10,561 are various expenses for the volunteers of the Charity

Other expenses were for the running of the Charity.

No Trustee is paid a wage. However Volunteers receive a small benefit.

Book entry depreciation was £2,201 and represents declining value of fixed assets.

Two Wells for Africa were paid for during this period with a Total of £10,327

Investment policy & objectives set: There is a business plan in place. This includes the expansion of the Port Dundas outlet.

Charity’s policy on reserves: The Trustees ensure that the balance of the bank account is positive. The “Reserves Account” receives a transfer of £250 from the main account each month. This will eventually cover at least 3 months’ worth of the Charity’s expenses.

Going Concern: As at the date of approval of this report and the financial accounts, the Trustees have assessed that there is no uncertainty about the Charity’s ability to continue as a going concern.

Factors likely to affect financial performance or position going forward: There are repairs and maintenance issues that arise from time to time, however, costs are met with the cash resources of the Charity. A new shop is in the process of being opened and there will be costs arising from this. There are no unforeseeable costs that the Trustees are aware of.

The Trustees believe that this report is a fair, balanced and an understandable review of the Charity's structure, legal purposes, objectives and activities, financial performance & financial position.

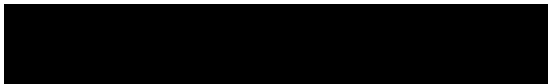
Acknowledgements: The Trustees would like to thank a number of people for their vital support in making Open Gates an organisation that makes a difference:

The Charity Trustees declare that they have approved the report above. Signed on behalf of the Charity Trustees.

Signature:.....

Date :

Full Name



Position : Chairperson & Trus

REPORT TO THE TRUSTEES OF OPEN GATES
Scottish Registered Charity SC042240

I report on the accounts of the charity for the year ended 31st March 2025 which are set out on pages 9 to 10.

Respective responsibilities of Trustees and Auditors

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. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by

the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent Examiner’s statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

Open Gates

Scottish Charitable Incorporated Organisation

Scottish Registered Charity SC042240

Statement of financial activities

For the 12 months to 31st March 2025

| | Unrestricted funds | Restricted funds | Total funds | Prior period total funds | Notes |
|--------------------------------------|---------------------------|-------------------------|--------------------|---------------------------------|--------------|
| Income & endowments from: | £ | £ | £ | £ | £ |

| | | | | |
|--|-----------------|-----------------|-----------------|---|
| Donations & Legacies | 495 | 495 | 150 | 1 |
| Charitable Activities | | | | |
| Other Trading Activities | 69,683 | 69,683 | 132,112 | 2 |
| | | 1,12 | | |
| Investments | 1,123 | 1,123 | 10 | 3 |
| Total | 71,301 | 71,301 | 136,859 | |
| Expenditure on: | | | | |
| Raising Funds | | | | |
| Charitable Activities | 771,301 | 71,301 | 152,400 | 5 |
| Total | 71,301 | 71,301 | 152,400 | |
| Loss/profit for the period | (26,348) | (26,348) | 18,405 | |
| Other recognised gains/(losses) | | | | |
| | 5,000 | 5,000 | 5,700 | 6 |
| fixed assets | | | | |
| Net movement in funds | (26,733) | | (15,441) | |
| | | |) | |
| Reconciliation of funds | | | | |
| Total funds bought forward | 68,514 | 87,392 | 87,392 | |
| Total funds carried forward | 68,514 | 68,514 | 87,392 | |

Continuing Operations

All incoming resources and resources expended arise from continuing activities

Notes to the Statement of Financial Activities

| | Note | 2025 | 2024 |
|---|------|-------|------|
| Income & Expenditure | | | |
| <i>Income from Donations & Legacies</i> | 495 | 4,360 | |

| | | | | |
|--|---|--------|---------|---------|
| General donations & grants | 1 | 495 | 4,360 | 150 |
| <i>Income from Other Trading Activities</i> | | | | |
| Sale of goods at Dumbarton Road outlet | 2 | 69,683 | 136,472 | |
| Sales – “Café Walt” | | | | |
| <i>Income from Investments</i> | | | | |
| Bank interest on reserves account held at the Bank of Scotland | 3 | 1,123 | 387 | |
| Expenditure | | | | |
| <i>Expenditure on Charitable Activities</i> | | | | |
| All costs to further charity's aims | 5 | | 152,400 | 106,514 |
| Cash at Bank | | | | |
| Bank of Scotland – Main account | 7 | | 83,023 | 54,708 |

| | | |
|-------------------------------------|---------|--------|
| Bank of Scotland – Reserves account | 40,738 | 34,063 |
| | 123,761 | 87,080 |

BALANCE SHEET

AT 31st March 2025

| | 2025 | 2024 | |
|--|---------|--------|---|
| | £ | £ | |
| FIXED ASSETS | | | |
| Tangible assets | 5,000 | 5,701 | 6 |
| CURRENT ASSETS | | | |
| Cash at bank | 123,761 | 92,158 | 7 |
| VAT | | 468 | |
| | 128,761 | 93,188 | |
| CREDITORS | 7,000 | 11,544 | |
| | 123,761 | 98,327 | |
| NET CURRENT ASSETS | 123,761 | 98,327 | |
| | 116,761 | 87,392 | |
| TOTAL ASSETS LESS CURRENT LIABILITIES | 116,761 | 87,392 | |
| NET ASSETS | 116,761 | 86,733 | |
| FUNDS | | | |
| Unrestricted | 8 | 86,733 | |
| Restricted | | | |
| TOTAL FUNDS | 116,761 | 86,783 | |

These notes form part of the financial statements

The financial statements were approved by the Board of Trustees on

2025

And were signed on its behalf by;

_____ Trustee

Name:

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2025

8. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the Year.

Accounting convention

The financial statements have been prepared under the historical cost convention, the charities and Trustee investment (Scotland) Act 2005 and the requirements of the Statement of Recommended Practice: Accounting and Reporting by charities.

Financial reporting standard number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

Incoming resources

All incoming resources are included under Statement of Financial Activities when the charity is legally entitled to the income and the amount quantified with reasonable accuracy. No amounts are included in the financial statements for services donated by volunteers. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable.

Investment income is included when receivable.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

Charitable expenditure comprises those costs directly incurred by the charity in delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Other resources expended comprise support costs for central functions that you might be allocated directly to the individual charitable activities.

Tangible fixed assets

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

Fixtures & fittings: 18% (main pool)

Vehicles: Straight line over 4 years

Fixtures and fittings are capitalised at cost subject to a £1,000 de minimus.

Taxation

The charity is exempt from tax on its charitable activities.

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 time and benefits

No staff are paid a pension. Therefore, there are no pension costs

| <u>Income</u> | 2025 | 2024 |
|--|---------------|----------------|
| Donations Received - unrestricted | 495 | 4,360 |
| Interest | 1,123 | 387 |
| Factory Sales | 6,837 | 48,100 |
| Seminar Room | 4,381 | 6,837 |
| Sales – Dumbarton Road | 40,191 | 68,887 |
| New Building | 10,500 | 10,000 |
| Community Payback | 7,774 | |
| Total Income | 71,301 | 134,271 |
| | | |
| Less Expenses | | |
| Contractors | 7,800 | 61,362 |
| Depreciation | 2,201 | 2,201 |
| Bank Charges | 934 | 492 |
| Electricity & Gas | 4,769 | 14,473 |
| Good purchased for re-sale | 8,972 | 7,603 |
| New Building | 33,671 | 5,548 |
| Insurance | 3,209 | 2,852 |
| | | |
| Miscellaneous – Various volunteer expenses | 11,793 | 13,474 |
| Office Expense | 991 | 2,782 |
| Professional fees | 920 | 1,195 |
| African Well | 8,340 | 13,981 |
| Rent | 1,470 | 9,233 |

| | | |
|----------------------------|---------------|----------------|
| Repairs & Maintenance | 22,246 | 2,057 |
| Rubbish removal | | |
| Salaries & Contractors | 8,704 | 8,752 |
| Telephone & internet | 622 | 11,500 |
| Travel | | |
| Vehicle Fuel & Maintenance | 1,267 | 3,355 |
| Vehicle Insurance | 1776 | 1,260 |
| Total Expenses | 97,649 | 152,400 |

7. Tangible fixed assets

COST

At 1st April 2021

| Motor Vehicles | Fixtures & Furniture |
|---------------------------|-------------------------------------|
| £ | £ |

| | |
|-------|-------|
| 5,595 | 5,000 |
|-------|-------|

Total

20,515

At 31st March 2025

| | |
|---|-------|
| 0 | 5,000 |
|---|-------|

20,515

DEPRECIATION

At 1st April 2025

| | |
|-------|-------|
| 5,595 | 2,201 |
|-------|-------|

At 31st March 2024

| | |
|-------|--------|
| 3,618 | 10,503 |
|-------|--------|

15,150

NET BOOK VALUE

At 31st March 2024

| | |
|---|-------|
| 0 | 5,000 |
|---|-------|

5,940

8. Governance costs

2025

2024

Accountancy, bookkeeping, examination, payroll admin

£920

1,195

9. Staff costs

Wages & Salaries

£8,704

8,752

www.opengates.scot



Factors likely to affect financial performance or position going forward: There are repairs and maintenance issues that arise from time to time, however, costs are met with the cash resources of the Charity. A new shop is in the process of being opened and there will be costs arising from this. There are no unforeseeable costs that the Trustees are aware of.

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Date : 6 November 2025

Position : Chairperson & Trus

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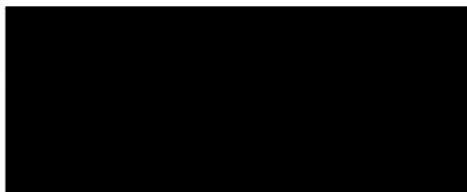
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And were signed on its behalf by;



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