

**Report of the Trustees and  
Financial Statements for the Year Ended 30 September 2024  
for  
Outdoors For You SCIO**



Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

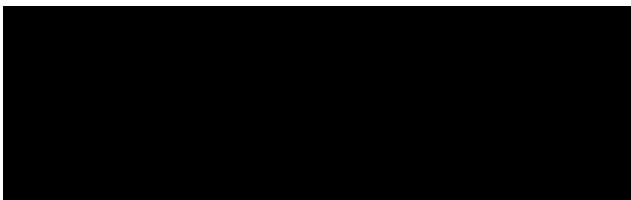
**Contents of the Financial Statements  
for the Year Ended 30 September 2024**

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## Outdoors For You SCIO

### Reference and Administrative Details for the Year Ended 30 September 2024

#### TRUSTEES




#### PRINCIPAL ADDRESS

42 Miller Street  
Glasgow  
G1 1DT

#### REGISTERED CHARITY NUMBER

SC051780

#### INDEPENDENT EXAMINER

  
Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

#### BANKERS

Virgin Money  
154 -158 Kensington High St  
London  
W8 7RL

## **Outdoors For You SCIO**

### **Report of the Trustees for the Year Ended 30 September 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. 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**

##### **Objectives and aims**

Our charitable purposes are;

- To advance community development by encouraging social inclusion among all members of the community, especially Black, Asian and minority ethnic and helping them to live better and more fulfilled lives.
- To advance health by promoting a healthy lifestyle and offering a range of activities to improve physical and mental wellbeing of the participants.
- To provide indoor and outdoor recreational activities with the object of improving the conditions of life for the persons for whom the activities are primarily intended.

##### **Significant activities**

Outdoors For You believes that everyone should have the opportunity to spend time in nature and to do more indoor and outdoor activities regardless of age, gender, health, fitness, ethnicity, and beliefs. We take great pride that our list of activities has grown every year since we founded in 2018 as none profit organisation. Here is a flavour of what we currently do:

Currently we are running different type of projects providing more opportunities to reach more beneficiaries and different level of fitness. These projects and activities are:

##### **Health and Wellbeing**

Mindfulness walks, Meditation. Retreat. Wellbeing Workshop

##### **Sport and Recreation**

Volleyball, Tennis, Cycling, Football, Running

##### **Reconnecting to Nature**

Hiking - Hillwalking - Camping

##### **Eco Friendly Lifestyle**

Allotment, Tree planting, Litter picking, environmental and green space campaigning.

##### **Art and Culture Connection**

Art Walk, Dancing, Mural Walk, Heritage Walk, Multicultural Movie, photo Walk.

##### **Women's wellbeing**

Swimming, walking and Ping pong

## **Outdoors For You SCIO**

### **Report of the Trustees for the Year Ended 30 September 2024**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

We are excited to share our Trustees' Annual Report for this year, highlighting the progress of Outdoors For You SCIO.

Despite limited resources and funding, we made significant progress from Oct 2023 to Sep 2024. One of the standout aspects of our journey was the incredible diversity of participants, representing 36 different nationalities. This truly demonstrated how nature and sports can unite people, regardless of their backgrounds.

Impact Overview: Number of activities delivered: 125

Total beneficiaries: 1,331

Male beneficiaries: 861

Female beneficiaries: 410

Total individuals directly supported: 436

Male: 293

Female: 143

Under 18s:

60 Secondary beneficiaries: 34

Referrals from other organisations: 35

Individuals who registered to use our services: 158

In total, we supported 436 individuals and had 1,331 beneficiaries overall. We created opportunities for personal growth, social connections, and eco-friendly living. These numbers represent more than statistics; they reflect real people whose lives were positively impacted and communities that have grown stronger.

We remain committed to the belief that nature and sports have the power to improve both physical and mental wellbeing. It is our aim that everyone, regardless of their background, should have access to indoor and outdoor activities.

We would like to extend our heartfelt thanks to all our staff, volunteers, supporters, and funders for making our work possible.

A special note of gratitude goes to our former Chairperson, [REDACTED], for her unwavering support of Outdoors For You since its foundation in 2018. Unfortunately, due to health reasons, she has stepped down from her role. We wish her the very best in her recovery.

We are also deeply grateful to [REDACTED] for stepping into the role of Chairperson, and we warmly welcome [REDACTED] to our Board of Trustees. Lastly, a big thank you to our Treasurer, [REDACTED] for his continued dedication and hard work.

#### **FINANCIAL REVIEW**

##### **Financial position**

The Charity generated a surplus of £872 for the period ended 30 September 2024 (2023 - £47,527)

At 30 September 2024 reserves stood at £48,401 with £19,006 of these being restricted, £22,144 of these being unrestricted general reserves and £551 representing designated funds.

##### **Reserves policy**

It is the intention of the trustees to maintain unrestricted reserves of £12,000 to cover the cost of winding up.

At 30 September 2024 unrestricted free reserves stood at £22,144, the trustees are therefore satisfied that this policy is being met. Funds in excess of the reserves policy will be reinvested in the development of the charity.

#### **FUTURE PLANS**

Looking ahead, we are committed to the power of nature and sports in improving physical and mental wellbeing. We believe that everyone, no matter their background, should have access to the indoor and outdoor activities.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Outdoors for you have Legal Constitution which was approved by charity regulator OSCR on 09 Jun 2022.

## Outdoors For You SCIO

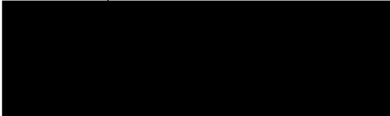
### Report of the Trustees for the Year Ended 30 September 2024

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Recruitment and appointment of new trustees

Outdoors For You changed legal structure from company limited by guarantee for none profit SC608815 to the Charity - SCIO SC051780 on 9 June 2022.

Currently, there are 3 trustees who are responsible of the governing the charity. Current board members and their position:



##### Organisational structure

The structure of the organisation consists of the BOARD - who hold regular meetings, and generally control the activities of the organisation, for example, the board is responsible for monitoring and controlling the financial position of the organisation.

The board also appoints charity trustees to fill vacancies, and the people serving on the board (in their capacity as members of the organisation - in clauses 11 and 13) have power to make changes to the constitution itself.

The people serving on the board are referred to in this constitution as CHARITY TRUSTEES - and they are also the MEMBERS of the organisation for the purposes of the Charities and Trustee Investment (Scotland) Act 2005.

Under the provisions of this constitution, no-one can be a member unless they are also a charity trustee of the organisation.

The Charities and Trustee Investment (Scotland) Act 2005 requires certain decisions to be taken by the charity trustees in their capacity as members of the organisation.

##### Key management remuneration

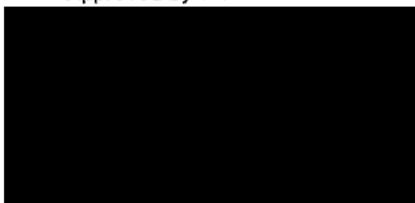
In the opinion of the trustees there is one member of key management; the Chief Executive Officer. The total cost of this post for the period to 30 September 2024 was £28,840.

##### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Outdoors For You take health and safety seriously, we have carried out risk assessment that involve in our activities considering all the hazards, the nature and extent of the risks, and the action required to control them. The updated copy of our risk assessment and Participants Acknowledgement of Risk & Waiver of Liability Form provided yearly to our insurer.

Approved by order of the board of trustees on 16/12/2024 and signed on its behalf by:



## **Independent Examiner's Report to the Trustees of Outdoors For You SCIO**

I report on the accounts for the year ended 30 September 2024 set out on pages six to seventeen.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's 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 the independent examiner's report**

My examination was 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

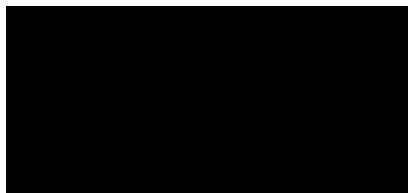
### **Independent examiner's statement**

In connection with 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 to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Certified Accountants

Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

Date: .....

## Outdoors For You SCIO

### Statement of Financial Activities for the Year Ended 30 September 2024

				Year Ended 30/9/24 Total funds £	Period 9/6/22 to 30/9/23 Total funds £
	Notes	Unrestricted funds £	Restricted funds £		
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	16,775	47,405	64,180	94,914
Other trading activities	4	6,553	-	6,553	6,900
Investment income	5	-	-	-	35
Other income	6	-	-	-	1,467
<b>Total</b>		<u>23,328</u>	<u>47,405</u>	<u>70,733</u>	<u>103,316</u>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Raising donations and legacies	7	-	-	-	3,155
		-	-	-	3,155
<b>Charitable activities</b>	8				
Providing indoor and outdoor recreational activities		<u>13,868</u>	<u>55,993</u>	<u>69,861</u>	<u>52,634</u>
<b>Total</b>		<u>13,868</u>	<u>55,993</u>	<u>69,861</u>	<u>55,789</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>9,460</u>	<u>(8,588)</u>	<u>872</u>	<u>47,527</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>19,935</u>	<u>27,594</u>	<u>47,529</u>	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>29,395</u>	<u>19,006</u>	<u>48,401</u>	<u>47,527</u>

#### CONTINUING OPERATIONS

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

All income and expenditure has arisen from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in note 13.

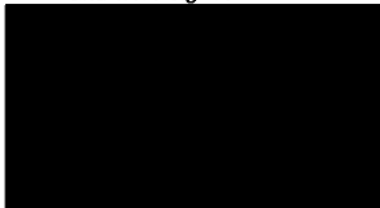


**Outdoors For You SCIO**

**Balance Sheet  
30 September 2024**

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	14	549	1,533
<b>CURRENT ASSETS</b>			
Debtors	15	432	9,068
Cash at bank and in hand		<u>48,860</u>	<u>38,366</u>
		49,292	47,434
<b>CREDITORS</b>			
Amounts falling due within one year	16	(1,440)	(1,440)
<b>NET CURRENT ASSETS</b>		<u>47,852</u>	<u>45,994</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>48,401</u>	<u>47,527</u>
<b>NET ASSETS</b>		<u>48,401</u>	<u>47,527</u>
<b>FUNDS</b>	19		
Unrestricted funds		29,395	19,933
Restricted funds		<u>19,006</u>	<u>27,594</u>
<b>TOTAL FUNDS</b>		<u>48,401</u>	<u>47,527</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16/12/2024 and were signed on its behalf by:



**Notes to the Financial Statements  
for the Year Ended 30 September 2024**

**1. GENERAL INFORMATION**

Outdoors For You SCIO ("the charity") is a Scottish charitable incorporated organisation governed by its Constitution. It was registered as a charity in Scotland (registered number SC051780) on 9 June 2022. Its registered address is 42 Miller Street, G1 1DT.

**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.

**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.

**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.

## Outdoors For You SCIO

### Notes to the Financial Statements - continued for the Year Ended 30 September 2024

#### 2. ACCOUNTING POLICIES - continued

##### 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.

##### 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.

##### Tangible fixed assets

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

Fixtures and fittings - 25% on cost

##### Taxation

Outdoors For You SCIO 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

	Year Ended 30/9/24 £	Period 9/6/22 to 30/9/23 £
Donations	3,775	1,261
From previous company	-	7,210
Grants	<u>60,405</u>	<u>86,443</u>
	<u>64,180</u>	<u>94,914</u>

## Outdoors For You SCIO

### Notes to the Financial Statements - continued for the Year Ended 30 September 2024

#### 3. DONATIONS AND LEGACIES - continued

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

	Year Ended 30/9/24 £	Period 9/6/22 to 30/9/23 £
The National Lottery	33,623	26,061
Scottish Refugee Council	-	28,631
The Robertson Trust	10,000	10,000
Souter Charitable Trust	3,000	3,000
Impact Funding Partners	-	3,727
The Corra Foundation	-	5,324
European Capital of Sport Fund	-	750
Comic Relief	-	7,000
Bellahouston	-	1,200
Arnold Clark	-	750
Hilden	5,000	-
Scottish Mountaineering Trust	2,132	-
Ross & Liddell	500	-
Four Winds Trust	1,460	-
Thistledown Trust	1,000	-
The Inchrye Trust	500	-
Western Recreation Trust	500	-
Scottish Refugee	700	-
The Russell Trust	1,990	-
	<u>60,405</u>	<u>86,443</u>

#### 4. OTHER TRADING ACTIVITIES

	Year Ended 30/9/24 £	Period 9/6/22 to 30/9/23 £
Fundraising events	-	1,785
Fees	<u>6,553</u>	<u>5,115</u>
	<u>6,553</u>	<u>6,900</u>

#### 5. INVESTMENT INCOME

	Year Ended 30/9/24 £	Period 9/6/22 to 30/9/23 £
Bank Interest	<u>-</u>	<u>35</u>

## Outdoors For You SCIO

### Notes to the Financial Statements - continued for the Year Ended 30 September 2024

#### 6. OTHER INCOME

	Year Ended 30/9/24 £	Period 9/6/22 to 30/9/23 £
Employment Allowance	-	1,467

#### 7. RAISING DONATIONS AND LEGACIES

	Year Ended 30/9/24 £	Period 9/6/22 to 30/9/23 £
Fundraising	-	3,155

#### 8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
providing indoor and outdoor recreational activities	68,393	1,468	69,861

#### 9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year Ended 30/9/24 £	Period 9/6/22 to 30/9/23 £
Staff costs	47,837	31,544
Sessional Costs	-	953
Staff Expenses	-	538
Insurance	1,104	754
IT Communication	554	524
Payroll	625	585
Marketing	865	603
Membership fee	200	80
Professional Fees	3,090	1,323
Meeting & Hospitality	465	779
Rent	5,874	4,005
Service User Expenses	-	950
Subscriptions	-	89
Stationery & Equipment	1,071	2,185
Training	730	320
Transport	3,669	3,140
Venue Hire	825	1,024
Volunteer Expenses	500	708
Depreciation	984	982
	<u>68,393</u>	<u>51,086</u>

## Outdoors For You SCIO

### Notes to the Financial Statements - continued for the Year Ended 30 September 2024

#### 10. SUPPORT COSTS

	Finance £
providing indoor and outdoor recreational activities	<u>1,468</u>

Support costs, included in the above, are as follows:

	Year Ended 30/9/24 providing indoor and outdoor recreational activities £	Period 9/6/22 to 30/9/23  Total activities £
Bank charges	-	108
Independent Examination Fee	<u>1,468</u>	<u>1,440</u>
	<u>1,468</u>	<u>1,548</u>

#### 11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the period ended 30 September 2023.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the period ended 30 September 2023.

#### 12. STAFF COSTS

	Year Ended 30/9/24 £	Period 9/6/22 to 30/9/23 £
Wages and salaries	47,113	29,660
Social security costs	-	1,467
Other pension costs	<u>724</u>	<u>417</u>
	<u>47,837</u>	<u>31,544</u>

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

	Year Ended 30/9/24	Period 9/6/22 to 30/9/23
Office and Project Staff	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	21,471	73,443	94,914
Other trading activities	6,900	-	6,900
Investment income	35	-	35
Other income	1,467	-	1,467
<b>Total</b>	<u>29,873</u>	<u>73,443</u>	<u>103,316</u>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Raising donations and legacies	-	3,155	3,155
	-	3,155	3,155
<b>Charitable activities</b>			
providing indoor and outdoor recreational activities	9,940	42,694	52,634
<b>Total</b>	<u>9,940</u>	<u>45,849</u>	<u>55,789</u>
<b>NET INCOME</b>	19,933	27,594	47,527
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>19,933</u>	<u>27,594</u>	<u>47,527</u>

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<b>COST</b>	
At 1 October 2023 and 30 September 2024	<u>3,922</u>
<b>DEPRECIATION</b>	
At 1 October 2023	2,389
Charge for year	984
At 30 September 2024	<u>3,373</u>
<b>NET BOOK VALUE</b>	
At 30 September 2024	<u>549</u>
At 30 September 2023	<u>1,533</u>

## Outdoors For You SCIO

### Notes to the Financial Statements - continued for the Year Ended 30 September 2024

#### 15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	412	-
Accrued income	20	9,068
	<u>432</u>	<u>9,068</u>

#### 16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accrued expenses	<u>1,440</u>	<u>1,440</u>

#### 17. LEASING AGREEMENTS

The charity has other ongoing lease commitments relating to the hire of premises which amounts to £2,920 over the next six months.

#### 18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	549	-	549	1,533
Current assets	30,286	19,006	49,292	47,434
Current liabilities	<u>(1,440)</u>	<u>-</u>	<u>(1,440)</u>	<u>(1,440)</u>
	<u>29,395</u>	<u>19,006</u>	<u>48,401</u>	<u>47,527</u>

#### Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	1,533	-	1,533	-
Current assets	19,840	27,594	47,434	-
Current liabilities	<u>(1,440)</u>	<u>-</u>	<u>(1,440)</u>	<u>-</u>
	<u>19,933</u>	<u>27,594</u>	<u>47,527</u>	<u>-</u>



Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

19. MOVEMENT IN FUNDS

	At 1/10/23 £	Net movement in funds £	At 30/9/24 £
<b>Unrestricted funds</b>			
General fund	11,816	10,328	22,144
Designated Fund- Fixed Asset Fund	1,535	(984)	551
The Robertson Trust	5,834	-	5,834
Souter Charitable Trust	<u>750</u>	<u>116</u>	<u>866</u>
	19,935	9,460	29,395
<b>Restricted funds</b>			
The National Lottery	11,175	5,712	16,887
Scottish Refugee Council	16,419	(16,419)	-
Western Recreation Trust	-	129	129
The Russell Trust	<u>-</u>	<u>1,990</u>	<u>1,990</u>
	<u>27,594</u>	<u>(8,588)</u>	<u>19,006</u>
<b>TOTAL FUNDS</b>	<u>47,529</u>	<u>872</u>	<u>48,401</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	10,328	-	10,328
Designated Fund- Fixed Asset Fund	-	(984)	(984)
The Robertson Trust	10,000	(10,000)	-
Souter Charitable Trust	<u>3,000</u>	<u>(2,884)</u>	<u>116</u>
	23,328	(13,868)	9,460
<b>Restricted funds</b>			
The National Lottery	33,623	(27,911)	5,712
Scottish Refugee Council	-	(16,419)	(16,419)
Scottish Mountaineering Trust	2,132	(2,132)	-
Hilden	5,000	(5,000)	-
The Inchrye Trust	500	(500)	-
Thistledown Trust	1,000	(1,000)	-
Scottish Refugee	700	(700)	-
Four Winds Trust	1,460	(1,460)	-
Western Recreation Trust	500	(371)	129
Ross & Liddell	500	(500)	-
The Russell Trust	<u>1,990</u>	<u>-</u>	<u>1,990</u>
	<u>47,405</u>	<u>(55,993)</u>	<u>(8,588)</u>
<b>TOTAL FUNDS</b>	<u>70,733</u>	<u>(69,861)</u>	<u>872</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds £	Transfers between funds £	At 30/9/23 £
<b>Unrestricted funds</b>			
General fund	20,915	(2,515)	18,400
Designated Fund- Fixed Asset Fund	<u>(982)</u>	<u>2,515</u>	<u>1,533</u>
	19,933	-	19,933
<b>Restricted funds</b>			
The National Lottery	11,175	-	11,175
Scottish Refugee Council	<u>16,419</u>	<u>-</u>	<u>16,419</u>
	<u>27,594</u>	<u>-</u>	<u>27,594</u>
<b>TOTAL FUNDS</b>	<u><u>47,527</u></u>	<u><u>-</u></u>	<u><u>47,527</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	29,873	(8,958)	20,915
Designated Fund- Fixed Asset Fund	<u>-</u>	<u>(982)</u>	<u>(982)</u>
	29,873	(9,940)	19,933
<b>Restricted funds</b>			
The National Lottery	26,061	(14,886)	11,175
Scottish Refugee Council	28,631	(12,212)	16,419
Impact Funding Partners	3,727	(3,727)	-
The Corra Foundation	5,324	(5,324)	-
European Capital of Sport Fund	750	(750)	-
Arnold Clark	750	(750)	-
Comic Relief	7,000	(7,000)	-
Bellahouston	<u>1,200</u>	<u>(1,200)</u>	<u>-</u>
	<u>73,443</u>	<u>(45,849)</u>	<u>27,594</u>
<b>TOTAL FUNDS</b>	<u><u>103,316</u></u>	<u><u>(55,789)</u></u>	<u><u>47,527</u></u>

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024**

**21. PURPOSES OF UNRESTRICTED FUNDS**

General Funds - The unrestricted 'free reserves' of the Charity

Designated Fixed Assets - Represents the net book value of the charity's tangible fixed assets

**22. PURPOSES OF RESTRICTED FUNDS**

The National Lottery - to help the charity to grow to support BAME community, asylum seekers and refugees

Scottish Mountaineering Trust - Reconnect people to Nature Project

Hilden Grant - Sport and Recreation Project

The Inchrye Trust - This fund has been awarded to support the general activities and operations of the charity.

Thistledown Trust - This fund has been awarded to support the general activities and operations of the charity.

Scottish Refugee - Refugee festival

Four Winds Trust - Reconnect people to Nature Project

Western Recreation Trust - To award equipment that we need for the office

Ross & Liddell - This fund has been awarded to support the general activities and operations of the charity

The Russell Trust - Winter Wellbeing Activity