REGISTERED COMPANY NUMBER: SC362134 (Scotland)
REGISTERED CHARITY NUMBER: SC040647

THE URBAN ROOTS INITIATIVE

A COMPANY LIMITED BY GUARANTEE

REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST MARCH 2026

THE URBAN ROOTS INITIATIVE
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH 2026
REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number	SC362134 (Scotland)
Registered Charity number	SC040647
Registered office	Toryglen Community Base 179 Prospecthill Circus Toryglen GLASGOW G42 0LA
Trustees	Mandy Evans-Ewing Emilie Wadsworth Claire Travis Awa Ceesay (Resigned on 10 July 2026) Sophie Fennerty Joe Brennan (Appointed on 6 August 2026) Fatou Njie (Resigned on 2 July 2025) Theresa Parker (Resigned on 10 July 2025) Debbie Preston (Resigned on 2 July 2025)
Independent Examiner	Mr M.H Tuffaha Sterling Gate Accountants 3rd Floor 86-90 Paul Street London EC2A 4NE

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. 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).

Who We Are

Urban Roots is an environmental and health improvement organisation working across the Southside of Glasgow in communities experiencing multiple deprivation and with marginalised and socially excluded groups of people. We have 8 active community gardens, and a thriving 14-hectare urban community woodland and wetland at Mall's Mire Local Nature Reserve. We have a 18 year track record of community based work, raising environmental awareness and supporting improved health and wellbeing outcomes for hard-to-reach individuals and communities.

Objectives

Our mission is to support and inspire people to improve their mental and physical health and wellbeing by reconnecting with nature in local greenspaces, and engaging in activities that make positive differences to their own lives, their communities and the environment.

The majority of our activities are open to all, though we focus our efforts on working with those who face barriers to participating in the community, or who are otherwise at risk of social exclusion. We use gardening, nature connections and above all, food, to bring together people of all ages and abilities, and from very diverse backgrounds. We aim to create an environment where people can participate with dignity. It is very important to us that our groups are inclusive, welcoming and supportive to people of all backgrounds.

Our People

Staffing

We have 12 staff members and a wide range of freelancers (community chefs, therapeutic gardeners, playworkers, our bookkeeper, artists and craftspeople) who contribute specialist skills to support delivery of our activities. Over the past year it has been particularly rewarding to be able to offer paid employment to people who built up their skills and confidence through volunteering with us. We would like to thank all workers for their hard work and dedication and the support they have offered our volunteers and the organisation over the past year.

Volunteers

Volunteers are at the heart of the work of Urban Roots. Over 200 volunteers regularly give their time supporting the development and running of community greenspaces, community meals, children's outdoor clubs and community events.

Board

The trustees also give significant amounts of time on a voluntary basis, attending board meetings, providing advice and guidance to staff and contributing to the development of strategy, policies and financial management.

Our Partners

We work in partnership with the following organisations:

- NHS - HSCP
- Toryglen Community Base & Larder
- GCFN - Food and Climate Project
- SRUC - Scotland's Rural College
- Nurseries, Primary & Secondary Schools
- Tron Theatre
- Sanctuary Housing Assoc.
- Greater Pollok Services
- Peat Road URC
- Bowling Green Together
- Govan Men's Shed
- Elderpark Housing Assoc.
- Amphibian & Reptile Conservation
- Glasgow City Council
- Community Woodlands Association
- GAMH - Glasgow Association for Mental Health
- Nan Mackay Hall
- Children First
- Rutherglen Heritage Society
- Nitshill Boxing Club
- Glendale Women's Cafe
- Pride Outside
- East Pollokshields Quad
- Gilded Lily
- Women on Wheels
- ……and more……

Our thanks go to everyone who has contributed their time and energy to help keep Urban Roots growing throughout 2025-26.

Achievements and Performance

During the year, the charity continued to deliver community gardening and wellbeing activities through its Toryglen Community Base Garden and Polmadie Plots Community Garden, providing opportunities for people of all ages to improve their wellbeing, develop horticultural skills and engage with their local community.

Weekly gardening sessions, seasonal workshops and educational visits promoted healthy living, environmental awareness and practical gardening skills. The expansion of the Toryglen garden increased the charity's growing capacity, enabling participants to harvest more fresh produce throughout the year.

The charity continued to work in partnership with a range of community organisations, including Simon Community Scotland, Orchard Grove Kindergarten, Glasgow Disability Alliance and Glasgow Seed Library, delivering inclusive gardening, environmental and educational activities that encouraged volunteering, promoted biodiversity and strengthened community engagement.

The Polmadie Plots Community Garden remained well supported by volunteers, with activities including food growing, seed saving, sustainable gardening initiatives and environmental projects. The trustees also continued to develop relationships with local schools and community groups to encourage wider participation in the charity's activities.

Overall, the charity's activities continued to advance its charitable purposes by improving health and wellbeing, promoting environmental sustainability and biodiversity, encouraging volunteering, and creating welcoming community spaces for local residents.

Activities 2025-26

We strongly believe in the mental and physical benefits to health & wellbeing of spending time getting your hands dirty in natural surroundings, for everyone, regardless of your age, gender, background or physical ability. We work to create spaces where that is possible, even in the city.

Malls Mire Community Woodland and LNR is one of our greatest assets, which we are in the process of negotiated a formal lease for with Glasgow City Council, which will include the Polmadie Plots. We again hosted a full programme of events throughout the year, from the weekly conservation and women's wellbeing groups, therapeutic gardening session, to drama and arts activities and biodiversity and outdoor education work with local schools.

The core of what we do has always been gardening and food growing. This year, we maintained and developed our gardens right across the Southside as welcoming and productive community spaces. Unfortunately, the loss of two important funding sources, has resulted in us having to withdraw from 2 of our gardens, however, we have been successful in securing funding to carry out improvements and additional activities to several of our remaining gardens in Toryglen and Pollockshields.

Our children and family outdoor play sessions remain hugely popular across all areas, giving urban kids a rare opportunity for imaginative and physical play in a natural setting. Neurodivergent and shy kids in particular thrive in this environment and are able to interact well with other children.

We continue to participate in city-wide projects such as GALLANT, a collaboration between Glasgow University and Glasgow City Council, taking a whole-systems approach to new sustainable solutions throughout the city. We are also excited to move forward with GCFN on the next phase of the citywide Food and Climate project.

Finally, we would like to express our gratitude to all our project partners, funders, donors and supporters, without whom none of this would be possible.

Financial Review

During the year ended 31 March 2026, the charity received total income of £337,054 (2024-25: £367,541), comprising £334,188 from charitable activities, £1,052 from donations and legacies, and £1,814 of other income.

Total expenditure on charitable activities amounted to £341,424 (2024-25: £393,297). As a result, the charity reported a net expenditure of £4,370 for the year (2024-25: £25,756).

At 31 March 2026, the charity's total funds amounted to £58,808 (2024-25: £63,178), comprising £14,527 (2024-25: £33,548) of unrestricted funds and £44,281 (2024-25: £29,630) of restricted funds.

Reserves policy

The organisation is working to build up reserves to three months of running reserves (with an aspiration of holding 6 months running costs).

Future Plans

Our plans for 2026 - 2027 and beyond are to continue to consolidate our activities and build our organisational capacity and resilience with a focus on ensuring the long term sustainability of our projects. Strategic goals are:

- Be an exemplary environmental and health improvement organisation
- Promote community development, environmental sustainability and healthier lifestyles through our work so that being outdoors, with your community, is normalised.
- Develop new markets and income streams through social enterprise activities
- Increase evidence of social impact, serving and working with the people in our communities:
- Support the development of our staff and volunteers
- Develop and implement a Funding Strategy to diversify our income streams and become more financially sustainable

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Urban Roots Initiative was incorporated as a company limited by guarantee and not having a share capital on 3rd July 2009.

Governance

Appointment of the trustees is governed by the constitution of the charity. The board have delegated the day to day running of the charity to the Project Manager.

Risk management

The trustees consider the major strategic, operational and financial risks that the charity is exposed to. Detailed reporting and control systems are in place to ensure that timely steps can be taken to lessen these risks and to provide reasonable assurance against fraud and error.

Mandy Evans-Ewing
Chair

THE URBAN ROOTS INITIATIVE
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH 2026
INDEPENDENT EXAMINER'S REPORT

Examiner's Report to the Trustees of THE URBAN ROOTS INITIATIVE

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 8 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

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
- to prepare accounts which accord with the accounting records and 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.

Mr M.H Tuffaha AFA
Associate Member – Institute of Financial Accountants
Sterling Gate Accountants
3rd Floor, 86-90 Paul Street
London, England
EC2A 4NE

THE URBAN ROOTS INITIATIVE
REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH 2026
STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds £	Restricted Funds £	31.3.2026 Total Funds £	31.3.2025 Total £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	1,052	-	1,052	23,876
Charitable activities					
Direct Charitable Activities	3	65,175	269,013	334,188	341,581
Other Income	4	1,814	-	1,814	2,084
Total income		68,041	269,013	337,054	367,541
EXPENDITURE ON:					
Charitable activities					
Direct Charitable Activities	5	87,062	254,362	341,424	393,297
NET INCOME/ (EXPENDITURE)		(19,021)	14,651	(4,370)	(25,756)
Transfer between funds		-	-	-	-
Net movement in funds		(19,021)	14,651	(4,370)	(25,756)
RECONCILIATION OF FUNDS:					
Total funds brought forward		33,548	29,630	63,178	88,934
TOTAL FUNDS CARRIED FORWARD		14,527	44,281	58,808	63,178

BALANCE SHEET

	Notes	31.3.2026 (£)	31.3.2025 (£)
FIXED ASSETS			
Tangible Fixed Assets	8	-	69
CURRENT ASSETS			
Debtors	9	4,362	1,183
Cash at bank and in hand		130,400	141,863
		134,762	143,046
CREDITORS			
Creditors due in less than one year	10	(75,954)	(79,937)
NET CURRENT ASSETS/(LIABILITIES)		58,808	63,109
NET ASSETS:		58,808	63,178
FUNDS			
Unrestricted funds	12	14,527	33,548
Restricted funds	12	44,281	29,630
Total charity funds		**58,808**	**63,178**

- The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.
- The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with Section 476 of the Companies Act 2006.
- The trustees (who are also directors of the charitable company for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.
- These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of trustees and signed on its behalf by:

Mandy Evans-Ewing
Trustee and Director

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements.

The financial statements are presented in Pounds Sterling (£), which is the functional currency of the charitable company, and are rounded to the nearest pound.

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

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

The trustees have assessed the charitable company's ability to continue as a going concern and have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on the going concern basis. The trustees are not aware of any material uncertainties related to events or conditions that may cast significant doubt upon the charitable company's ability to continue as a going concern.

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.

Computer equipment - 33% on cost
Motor Vehicles - 25% on cost

During the year, the charity’s remaining tangible fixed assets were fully depreciated. The depreciation charge for the year of £69 represents the final depreciation adjustment.

Debtors

Debtors and prepayments are recognised at the settlement amount due.

Cash at bank

Cash at bank and in hand includes cash and highly liquid short-term investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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

Fund accounting

Funds held by the charity are either:

Unrestricted funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the Board of Trustees.

Restricted funds – these are funds that 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 a particular restricted purpose. Purpose of restricted funds:

- Clyde Gateway Community arts project: Contributions to Mall Mire works and uplift for salaries and overheads
- NHS: Contribution to Food & Health work & therapeutic gardening programme
- GCFN: contributions to salaries and operating costs
- National Lottery: contribution to salaries and operating costs
- OVO Foundation: contribution to salaries and operating costs
- Scottish Community Fund: contribution to salaries and operating costs
- Southside HA: contribution to salaries and operating costs
- Boots Charitable Trust - Contributions to direct cost and salaries
- GCC Area Partnership - Contributions towards direct cost and operating costs
- Inspiring Scotland - Contribution to direct costs, salaries and operating costs
- NL Awards for All - Food Work Govan - Contribution to salaries and operating costs

Pension costs

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Taxation

As a charity, THE URBAN ROOTS INITIATIVE is exempt from tax on income and capital gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

2. DONATIONS AND LEGACIES

	31.3.2026	31.3.2025
	£	£
Donations	1,052	23,876
	1,052	23,876

3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.2026	31.3.2025
	£	£
Grants	334,188	341,581

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

	31.3.2026	31.3.2025
	£	£
Amphibian Trust	-	3,504
Boots Charitable Trust	9,734	-
Clyde Gateway	30,000	30,000
East Pollokshields Quad	-	690
GCC- Small Grants	6,954	18,444
GCFN	4,982	7,849
GCVS - Glasgow Community Mental Health Fund	10,426	10,000
Idverde Malls Mire	-	5,975
Inspiring Scotland	13,638	15,154
National Lottery	52,188	72,015
NHS	48,900	60,000
Tudor Trust	32,893	32,893
Hubbub Foundation	-	6,000
OVO Foundation	22,473	-
Scottish Children's Lottery Trust	-	4,000
SIAL Fund	23,526	-
Southside HA	297	1,519
Swire Charitable Trust	30,000	-
CAF - JTI Fund	26,594	26,594
D'Oyle Carte Foundation	5,701	5,425
Endrick Trust	-	3,000
Glasgow Life	-	400
MPL (McCartney Productions Ltd.)	12,470	7,500
Scottish Government - SIAL Fund	-	24,989
Unreserved	3,412	3,171
Viridor - Educational Activities	-	2,459
Total	**334,188**	**341,581**

4. OTHER INCOME

	31.3.2026	31.3.2025
	£	£
Other Income	1,814	2,084
	1,814	2,084

5. DIRECT CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 31.3.2026	Total 31.3.2025
	£	£	£	£
Direct Costs:				
Direct Expenses	14,554	49,480	64,064	99,397
Staff Cost (Note - 7)	40,200	176,621	216,821	255,017
Total Direct Costs	**54,754**	**226,101**	**280,855**	**354,414**
Support Costs:				
Advertising and Marketing	1,000	240	1,240	243
Charitable and Political Donations	-	120	120	-
Cleaning	80	125	205	36
Consulting	6,000	-	6,000	-
Depreciation	69	-	69	5,463
Governance Costs (Note - 6)	4,314	3,542	7,856	6,506
General Expenses	3,154	476	3,630	771
Grants Paid	2,085	-	2,085	-
Insurance	570	1,994	2,564	1,865
IT Software and Consumables	402	614	1,016	798
Legal Expenses	-	1,073	1,073	500
Light, Power, Heating	2,935	1,567	4,502	2,398
Motor Vehicle Expenses	-	1,803	1,803	1,718
Printing & Stationery	1,376	713	2,089	1,775
Rates	917	-	917	-
Rent	5,377	10,754	16,131	10,999
Repairs & Maintenance	109	571	680	232
Staff Health Plan	619	56	675	325
Staff Training	634	2,918	3,552	1,700
Subscriptions	594	336	930	1,347
Telephone & Internet	2,004	1,217	3,221	2,124
Travel	69	142	211	83
Total Support Costs	**32,308**	**28,261**	**60,569**	**38,883**
Total expenditure on charitable activities	**87,062**	**254,362**	**341,424**	**393,297**

6. GOVERNANCE COSTS

	31.3.2026	31.3.2025
	£	£
Independent examiner's fee	1,350	912
Accountancy fee	6,506	5,594
	7,856	**6,506**

7. STAFF COSTS

	31.3.2026	31.3.2025
	£	£
Salaries	197,716	233,044
Social security costs	10,446	10,856
Pension costs	8,658	11,117
	216,821	**255,017**

8. TANGIBLE FIXED ASSETS

	Motor Vehicles	Computer Equipment	Total
	£	£	£
COST			
At 1 April 2025	21,852	7,091	28,943
Additions	-	-	-
Disposals	-	-	-
As at 31 March 2026	21,852	7,091	28,943
Depreciation			
At 1 April 2025	21,784	7,090	28,874
Charge for year	68	1	69
As at 31 March 2026	21,852	7,091	28,943
Net Book Value			
As at 31 March 2026	-	-	-
As at 31 March 2025	68	1	69

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.2026	31.3.2025
	£	£
Trade Debtors	950	1,183
Accrued Income	3,412	-
	4,362	**1,183**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.2026	31.3.2025
	£	£
Trade Creditors	13,847	4,624
Social security and other taxes	5,332	4,806
Accrued expenses	4,954	4,954
Deferred income	51,820	65,553
	75,954	**79,937**

Movement in deferred income can be analysed as follows:	31.3.2026 £	31.3.2025 £
Balance brought forward	65,553	22,925
Released in year	(65,553)	(22,925)
Deferred in year	51,820	65,553
Balance carried forward	**51,820**	**65,553**

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	31.3.2026 Total Funds £	31.3.2025 Total Funds £
Fixed Assets	-	-	-	69
Current Assets	38,661	96,101	134,762	143,046
Current Liabilities	(24,134)	(51,820)	(75,954)	(79,937)
At 31 March 2026	14,527	44,281	58,808	63,178

COMPARATIVE ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	31.3.2025 Total Funds £	31.3.2024 Total Funds £
Fixed Assets	69	-	69	5,532
Current Assets	47,863	95,183	143,046	118,346
Current Liabilities	(14,384)	(65,553)	(79,937)	(34,944)
At 31 March 2025	33,548	29,630	63,178	88,934

12. MOVEMENT IN FUNDS

	At 01.4.25	Net Movement in funds	Transfers between funds	At 31.3.26
	£	£	£	£
Unrestricted Funds				
General Funds	33,548	(19,021)	-	14,527
Total Unrestricted Funds	33,548	(19,021)	-	14,527
Restricted Funds				
NHS	(187)	187	-	-
Boots Charitable Trust	-	8,015	-	8,015
Clyde Gateway	8,333	-	-	8,333
Agnes Hunter Trust	(6)	6	-	-
Elderpark HA	35	(35)	-	-
GCC Area Partnership	(6)	2,312	-	2,306
GCFN	1,323	-	-	1,323
Inspiring Scotland	1,744	6,085	-	7,829
Linda McCartney Trust	(3)	3	-	-
National Lottery	8,532	-	-	8,532
OVO Foundation	(1)	1	-	-
Scottish Children's Lottery Trust	2,026	(2,026)	-	-
Scottish Community Fund	390	-	-	390
Scottish Government - SIAL Fund	1,584	-	-	1,584
Southside HA	520	-	-	520
Endrick Trust - Food Work in Govan	1	(1)	-	-
GCC - Food Systems Development Fund	(99)	99	-	-
Glasgow Life - P'Shields Health Walks	(1)	1	-	-
Hubbub Foundation	(1)	1	-	-
MPL (McCartney Productions Ltd.) - Bowling Green	(4)	4	-	-
NL Awards for All - Food Work Govan	5,449	-	-	5,449
Viridor - Educational Activities Malls Mire	1	(1)	-	-
Total Restricted Funds	29,630	14,651	-	44,281
TOTAL FUNDS	63,178	(4,370)	-	58,808

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted Funds			
General funds	68,041	(87,062)	(19,021)
Restricted Funds			
Agnes Hunter Trust	6	-	6
Boots Charitable Trust	9,734	(1,719)	8,015
Clyde Gateway	30,000	(30,000)	-
D'Oyle Carte	5,701	(5,701)	-
Elderpark HA	-	(35)	-
Endrick Trust - Food Work in Govan	-	(1)	(1)
GCC - Area Partnership	6,954	(4,642)	2,312
GCC - Food Systems Development Fund	99	-	99
GCVS - Glasgow Community Mental Health Fund	10,426	(10,426)	-
Glasgow Life - P'Shields Health Walks	1	-	1
Hubbub Foundation	1	-	1
Inspiring Scotland	13,638	(7,553)	6,085
Linda McCartney Trust	3	-	3
MPL (McCartney Productions Ltd.) - Bowling Green	12,470	(12,466)	4
National Lottery	52,188	(52,188)	-
NHS	48,900	(48,713)	187
NL Awards for All - Food Work Govan	-	-	-
OVO Foundation	22,473	(22,472)	1
Scottish Children's Lottery Trust	-	(2,026)	(2,026)
Scottish Government - SIAL Fund	23,526	(23,526)	-
Tudor Trust	32,893	(32,893)	-
Viridor - Educational Activities Malls Mire	-	(1)	(1)
	337,054	(341,424)	(4,370)

Comparatives for movement in funds

	At 01.4.24	Net Movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted Funds				
General Funds	60,436	(26,888)	-	33,548
Total Unrestricted Funds	60,436	(26,888)	-	33,548
Restricted Funds				
NHS	(198)	11	-	(187)
Clyde Gateway	10,063	(1,730)	-	8,333
Agnes Hunter Trust	(6)	-	-	(6)
Elderpark HA	35	-	-	35
GCC Area Partnership	(6)	-	-	(6)
GCFN	1,323	-	-	1,323
Inspiring Scotland	13	1,731	-	1,744
Linda McCartney Trust	(3)	-	-	(3)
National Lottery	8,532	-	-	8,532
OVO Foundation	6,249	(6,250)	-	(1)
Scottish Children's Lottery Trust	1	2,025	-	2,026
Scottish Community Fund	1,976	(1,586)	-	390
Scottish Government - SIAL Fund	-	1,584	-	1,584
Southside HA	520	-	-	520
Endrick Trust - Food Work in Govan	-	1	-	1
GCC - Food Systems Development Fund	-	(99)	-	(99)
Glasgow Life - P'Shields Health Walks	-	(1)	-	(1)
Hubbub Foundation	(1)	-	-	(1)
MPL (McCartney Productions Ltd.) - Bowling Green	-	(4)	-	(4)
NL Awards for All - Food Work Govan	-	5,449	-	5,449
Viridor - Educational Activities Malls Mire	-	1	-	1
Total Restricted Funds	28,498	1,132	-	29,630
TOTAL FUNDS	88,934	(25,756)	-	63,178

Net movement in

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted Funds			
General funds	75,262	(102,150)	(26,888)
Restricted Funds			
Clyde Gateway	30,000	(31,730)	(1,730)
D'Oyle Carte	5,424	(5,425)	-
Endrick Trust - Food Work in Govan	3,000	(2,999)	1
GCC - Food Systems Development Fund	18,444	(18,543)	(99)
GCVS - Glasgow Community Mental Health Fund	10,000	(10,000)	-
Glasgow Life - P'Shields Health Walks	400	(401)	(1)
Hubbub Foundation	6,000	(6,000)	-
Inspiring Scotland	15,154	(13,423)	1,731
MPL (McCartney Productions Ltd.) - Bowling Green	7,500	(7,504)	(4)
National Lottery	52,049	(52,049)	-
NHS	60,000	(59,989)	11
NL Awards for All - Food Work Govan	19,966	(14,517)	5,449
OVO Foundation	-	(6,250)	(6,250)
Scottish Children's Lottery Trust	4,000	(1,975)	2,025
Scottish Community Fund	-	(1,586)	(1,586)
Scottish Government - SIAL Fund	24,989	(23,405)	1,584
Tudor Trust	32,893	(32,893)	-
Viridor - Educational Activities Malls Mire	2,459	(2,458)	1
	367,541	(393,297)	(25,756)

13. Prior Year Restatement

The comparative figures have been restated to correct the allocation of expenditure between unrestricted funds and the NL Awards for All – Food Work Govan restricted fund. During the current year, it was identified that certain expenditure previously charged to the NL Awards for All – Food Work Govan fund should have been allocated to unrestricted funds. Accordingly, the opening fund balances and comparative figures have been restated to reflect the correct allocation of expenditure.

In addition, minor rounding differences identified during the preparation of the financial statements have been corrected in the comparative figures. These rounding adjustments have resulted in an immaterial difference to the opening net assets and comparative balances.

14. Average Number of Employees

The average number of employees during the year were 10 (2024-25: 14).

15. Related Party Transactions

There were no related party transactions during the year (2024-25: Nil).

16. Trustees' Remuneration, Benefits and Expenses

No trustees received any remuneration or benefits in kind during the year (2024-25: Nil).

17. Employees Earning Over £60,000

No employees received emoluments in excess of £60,000 during the year (2024-25: Nil).