

**REGISTERED CHARITY NUMBER: SC050184**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025  
FOR  
VIEWCARE PROJECT (SCIO)**

William Duncan (UK) Limited  
Chartered Accountants  
4d Auchingramont Road  
Hamilton  
ML3 6JT

**VIEWCARE PROJECT (SCIO)**

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FOR THE YEAR ENDED 31 DECEMBER 2025**

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## VIEWCARE PROJECT (SCIO)

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

ViewCare Project is a non-profit service established by the Church in May 2016. The project is run by Church volunteers (from Viewpark Parish Church and other local churches) and one part time member of staff. The project provides an innovative approach to tackling poverty issues for those in need by providing a "one-stop" shop approach. The Church has placed great emphasis on our mission of supporting people who are struggling, within North and South Lanarkshire and Glasgow, in any way we can and our service is fully utilised by multiple agencies across both council areas and individuals/families from our local area. We provide help for adults, children & pets. Many of those supported display a combination of significant challenges, including those experiencing homelessness, money management issues, health problems, and unemployment and also often have experienced difficulty in accessing mainstream support.

##### Significant activities

The various strands of the service are:

- Foodbank distribution of non-perishable & frozen foodstuffs to people in need twice a week.
- Clothing bank distributing clothing, toys & toiletries for babies, children and adults' items twice a week.
- Home bank: distributing soft furnishings, small electricals, cleaning products and homeware twice a week
- Christmas Hampers: distributes food hampers, toys and gift for individuals and families in need.
- Signposting to multiple organisations to assist people in getting right help.
- ViewCare works collaboratively with CAB once a week, allowing service users to access advice and help.
- Free hot food via blessings vouchers scheme, donated by parishioners and café users.
- Teen Space Youth Café - offering P7+ kids a safe space to get off the streets and get free food & drinks which ran from January 2025 to June 2025.
- A safe space in our Living Room to relax, have a hot drink and chat with someone.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

Viewcare ran various initiatives in the year aimed at helping our local community, some are summarised below.

Service	Clients	2025	2024	2023
Clothing bank	Adults	240	276	487
	Children	208	206	415
Home bank		285	260	269
Foodbank	Adults	2,012	2,038	2,459
	Children	1,053	1,135	1,546
	Pets	147	141	144
Christmas hampers	Adults	403	442	442
	Children	439	622	467
<b>Total</b>		<b>4,787</b>	<b>5,120</b>	<b>6,229</b>

Between 75-95 kids attend Teen Space each week regularly. Kids are fed toast & biscuits every week with pizza & chips or hotdogs once a month. (January – June 2025)

Throughout the church building we have signs up with a number to call or text if the person reading is hungry or needs help. This allows us to help people who are in the building for other activities like baby & toddlers for example. If they contact the number because they are hungry they receive a food parcel confidentially as they leave the building that day.

We also keep 3 emergency food packs in our church office should anyone contact us out of hours in need of help.

Although our Home Bank, Food Bank and Clothes Bank are open mainly on a Wednesday and Friday, we take calls out with these days and regularly provide emergency relief to those in need.

## **VIEWCARE PROJECT (SCIO)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025**

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The donations the project receives are cash, cheque and online transactions. These come from a variety of sources including individuals, organisations, businesses and churches.

Over and above monetary donations the project receives food, household and clothes donations from various sources.

#### **FINANCIAL REVIEW**

##### **Financial position**

The attached Statement of Financial Position shows the income and expenditure for the year generated by the charity's activities. Income totalled £27,679 (2024- £32,606).

Expenditure from the restricted fund amounted to £540 (2024 - £7,747). Unrestricted expenditure for the year totalled £35,770 (2024 - £30,534) which was primarily used for charitable activities and support costs. This resulted a net deficit of £8,631 (2024 - £5,675) for the year.

##### **Reserves policy**

Any funds we have will be used for ongoing running costs.

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

##### **Governing document**

Viewcare Project is a Scottish Charitable Incorporated Organisation, governed by its constitution.

##### **Organisational structure**

The business of the charity is directed by a board of trustees comprising between no less than 4, or more than 12 members, appointed by the members at the annual general meeting to serve for one year, all being eligible for re-election.

The part time employed co-ordinator is supported by 2 volunteer team leaders and a bank of approximately 16 additional volunteers who run and manage each strand of the service on a rota basis. The Christmas hamper project includes a huge number of additional volunteers who come on board for December only to manage and run the hamper project.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

SC050184

##### **Principal address**

View Park Parish Church  
400 Old Edinburgh Road  
Uddingston  
G71 6PJ

##### **Trustees**

David Marshall  
David Alexander  
Rev Michael Lyall  
Julie Miller  
Claire Ferrie  
Tommy O'Rourke  
Rev Clive Tutty (Resigned 18 February 2026)

##### **Independent Examiner**

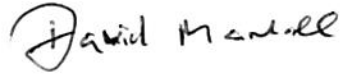
William Duncan (UK) Limited  
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**VIEWCARE PROJECT (SCIO)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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Approved by order of the board of trustees on 25 March 2026 and signed on its behalf by:

A handwritten signature in black ink that reads "David Marshall". The signature is written in a cursive style with a large initial 'D'.

David Marshall - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
VIEWCARE PROJECT (SCIO)**

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I report on the accounts for the year ended 31 December 2025 set out on pages five to eleven.

**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.



William Williamson  
The Institute of Chartered Accountants of Scotland

William Duncan (UK) Limited  
Chartered Accountants  
4d Auchingramont Road  
Hamilton  
ML3 6JT

25 March 2026

**VIEWCARE PROJECT (SCIO)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		27,179	-	27,179	31,405
Investment income	3	<u>500</u>	<u>-</u>	<u>500</u>	<u>1,201</u>
<b>Total</b>		<u>27,679</u>	<u>-</u>	<u>27,679</u>	<u>32,606</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Viewcare project		<u>35,770</u>	<u>540</u>	<u>36,310</u>	<u>38,281</u>
<b>NET INCOME/(EXPENDITURE)</b>		(8,091)	(540)	(8,631)	(5,675)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>50,073</u>	<u>540</u>	<u>50,613</u>	<u>56,288</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>41,982</u>	<u>-</u>	<u>41,982</u>	<u>50,613</u>

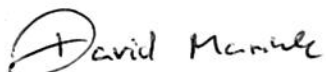
The notes form part of these financial statements

**VIEWCARE PROJECT (SCIO)**

**STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.12.25 Total funds £	31.12.24 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		42,932	-	42,932	51,513
<b>CREDITORS</b>					
Amounts falling due within one year	5	(950)	-	(950)	(900)
<b>NET CURRENT ASSETS</b>		<u>41,982</u>	<u>-</u>	<u>41,982</u>	<u>50,613</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>41,982</u>	<u>-</u>	<u>41,982</u>	<u>50,613</u>
<b>NET ASSETS</b>		<u>41,982</u>	<u>-</u>	<u>41,982</u>	<u>50,613</u>
<b>FUNDS</b>					
Unrestricted funds	6			41,982	50,073
Restricted funds				-	540
<b>TOTAL FUNDS</b>				<u>41,982</u>	<u>50,613</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 March 2026 and were signed on its behalf by:



David Marshall - Trustee

The notes form part of these financial statements

## VIEWCARE PROJECT (SCIO)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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#### 1. STATUTORY INFORMATION

Viewcare Project (SCIO) is a Scottish Charitable Incorporated Organisation (SCIO) a charity registered in Scotland, registered charity number SC050184.

The charity's registered number and registered office address can be found in the report of the trustees.

The presentation currency of the financial statements is the Pound Sterling (£).

#### 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 trustees are satisfied that these events do not affect the charity's ability to continue as a going concern and this basis is appropriate for the preparation of the accounts.

##### **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.

##### **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.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Financial instruments**

Basic financial instruments are recognised as follows:

**VIEWCARE PROJECT (SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**2. ACCOUNTING POLICIES - continued**

**Financial instruments**

**(i) Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method less any impairment.

**(ii) Cash and cash equivalents**

Cash and cash equivalents include cash at bank and in hand.

Cash and cash equivalents are shown net of bank overdrafts, which are included as current borrowings in liabilities on the statement of financial position.

**(iii) Creditors**

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**Provisions for liabilities**

The charity recognises a provision for annual leave accrued by employees as a result of services rendered in the current period, and which employees are entitled to carry forward and use within the next 12 months. The provision is measured at the salary cost payable for the period of absence.

**3. INVESTMENT INCOME**

	31.12.25	31.12.24
	£	£
Interest received	<u>500</u>	<u>1,201</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**Trustees' expenses**

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

VIEWCARE PROJECT (SCIO)

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025

<b>5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.12.25	31.12.24
	£	£
Other creditors	<u>950</u>	<u>900</u>

<b>6. MOVEMENT IN FUNDS</b>		Net	
	At 1.1.25	movement	At
	£	in funds	31.12.25
		£	£
<b>Unrestricted funds</b>			
General fund	50,073	(8,091)	41,982
<b>Restricted funds</b>			
Restricted	540	(540)	-
	<u>50,613</u>	<u>(8,631)</u>	<u>41,982</u>
<b>TOTAL FUNDS</b>			

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	27,679	(35,770)	(8,091)
<b>Restricted funds</b>			
Restricted	-	(540)	(540)
	<u>27,679</u>	<u>(36,310)</u>	<u>(8,631)</u>
<b>TOTAL FUNDS</b>			

**Comparatives for movement in funds**

	At 1.1.24	Net	At
	£	movement	31.12.24
		in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	48,001	2,072	50,073
<b>Restricted funds</b>			
Restricted	8,287	(7,747)	540
	<u>56,288</u>	<u>(5,675)</u>	<u>50,613</u>
<b>TOTAL FUNDS</b>			

VIEWCARE PROJECT (SCIO)

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025

6. MOVEMENT IN FUNDS - continued

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	32,606	(30,534)	2,072
<b>Restricted funds</b>			
Restricted	-	(7,747)	(7,747)
	<u>32,606</u>	<u>(38,281)</u>	<u>(5,675)</u>
<b>TOTAL FUNDS</b>	<u>32,606</u>	<u>(38,281)</u>	<u>(5,675)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
<b>Unrestricted funds</b>			
General fund	48,001	(6,019)	41,982
<b>Restricted funds</b>			
Restricted	8,287	(8,287)	-
	<u>56,288</u>	<u>(10,280)</u>	<u>41,982</u>
<b>TOTAL FUNDS</b>	<u>56,288</u>	<u>(10,280)</u>	<u>41,982</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	60,285	(66,304)	(6,019)
<b>Restricted funds</b>			
Restricted	-	(8,287)	(8,287)
	<u>60,285</u>	<u>(74,591)</u>	<u>(14,306)</u>
<b>TOTAL FUNDS</b>	<u>60,285</u>	<u>(74,591)</u>	<u>(14,306)</u>

**VIEWCARE PROJECT (SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2025.

**VIEWCARE PROJECT (SCIO)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

	31.12.25 £	31.12.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	14,789	17,013
Gift aid	390	292
Grants	<u>12,000</u>	<u>14,100</u>
	27,179	31,405
<b>Investment income</b>		
Interest received	<u>500</u>	<u>1,201</u>
<b>Total incoming resources</b>	27,679	32,606
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Food bank	7,220	8,647
Clothes bank	541	513
Home bank	6,878	4,267
CAP payments	-	1,000
Emergency support	260	165
Teenspace	562	3,901
Living room	109	1,311
Blessing board	931	-
Café donation	2,000	-
Christmas gifts	6,525	2,535
Concert costs	-	2,095
Community day	-	1,200
Repairs and renewals	<u>-</u>	<u>430</u>
	25,026	26,064
<b>Support costs</b>		
<b>Management</b>		
Wages	9,060	9,353
Insurance	258	262
Telephone	177	190
Postage and stationery	90	505
Sundries	<u>719</u>	<u>767</u>
	10,304	11,077
<b>Governance costs</b>		
Independent examination fee	980	1,140

This page does not form part of the statutory financial statements

**VIEWCARE PROJECT (SCIO)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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	31.12.25	31.12.24
	<u>£</u>	<u>£</u>
Total resources expended	<u>36,310</u>	<u>38,281</u>
<b>Net expenditure</b>	<u><u>(8,631)</u></u>	<u><u>(5,675)</u></u>

This page does not form part of the statutory financial statements