

WHITEINCH CENTRE LIMITED
(A company limited by guarantee and not having a share capital)

AUDITED REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

Charity No SC037530

Company Number SC305240

WHITEINCH CENTRE LIMITED

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WHITEINCH CENTRE LIMITED

GENERAL INFORMATION

Trustees

J Ward
A Hastings
R Brown
L Reid-McConnell
R Hunter

Company secretary

J Ward

Registered office

Whiteinch Centre
1 Northinch Court
Glasgow
G14 0UG

Auditors

RSM UK Audit LLP
Third Floor
2 Semple Street
Edinburgh
EH3 8BL

Principal Bankers

Bank of Scotland
Uberior House, 1st Floor
3 Earl Grey Street
Edinburgh
EH3 9BN

Principal Solicitors

TC Young
7 West George Street
Glasgow
G2 1BA

WHITEINCH CENTRE LIMITED

TRUSTEES' REPORT

The Trustees present their report for the year ended 31 March 2026, as follows:

Objectives and Activities

The purpose of the Centre is the promotion of community spirit within its area of operation in the Whiteinch area of Glasgow. This is primarily done, through the operation and management of the Whiteinch Centre.

Our mission is to "provide a hub at the heart of the community making Whiteinch a vibrant place to live, work and play. In addition to providing a range of facilities to local people and businesses we have developed a range of services to meet our key objectives. Our key objectives as outlined in our Memorandum & Articles of Association are to:

- Maintain a sustainable enterprise led by the local community
- Offer learning, training and employability for local people from West Glasgow and beyond
- Enable community involvement through volunteering
- Support local health & wellbeing
- Offer information and advice on relevant issues and opportunities

Achievements and Performance

The Whiteinch Centre (TWC) is a vital hub for local residents, offering a diverse array of classes and services designed to meet the needs of our vibrant community both for, and in partnership with, local people and organisations. During the financial year 2025-26 these have included:

- Digital Inclusion - TWC's weekly IT drop-in supports individuals to help build skills, confidence and knowledge. The centre also now offers mainstream IT classes as well as those specifically for ESOL learners - increasing integration. TWC also facilitates the National Data Bank Programme on behalf of The Good Things Foundation, which provides free SIM cards topped up with data and calls/texts.
- Health, Wellbeing and Inclusion - TWC continues to be the local NHS Vaccination Centre, with commitment from the NHS until at least December 2026. Many of TWC regular activities are aimed at health, wellbeing and inclusion, including our regular Man Club, Tai Chi and other exercise classes, and ESOL sessions including those delivered by Glasgow Clyde college along with those delivered by our sessional tutor. These sessions provide valuable opportunities for community members to connect with one another, share experiences, and develop new skills in a supportive environment. The diversity of these groups and workshops ensures that there is something for everyone, catering to a wide range of interests and needs.
- Community Shop - Developed and delivered to tackle food insecurity, health inequalities and poverty, our membership-based shop has paved the way to a more sustainable approach to food provision, as well as being a gateway to other community services and activities. As of 31st March 2026, 3629 customers have benefited from the services offered by the Community Shop, through access to low-cost food.

WHITEINCH CENTRE LIMITED

TRUSTEES' REPORT (CONT'D)

- **Volunteering** – Volunteers continue to play a vital role in the success of the Whiteinch Centre. In the past year, 30 volunteers and 3 placement students contributed a total of 3,718 hours to support our services and activities. Volunteers assist with day-to-day operations, help run activities, and provide essential support to staff and community members and placement students also bring valuable skills and energy, contributing to project delivery and community engagement. Our volunteers and students enable us to deliver key programmes such as digital skills support, warm spaces, community food provision including the Whiteinch Community Shop, and events such as pantos, Eid celebrations and ceilidh. Without this support, these services would not be possible.

Legal and administrative arrangements

The legal and administrative information set out on page 1 forms part of this report. Advantage has been taken in the preparation of this report of special exemptions applicable to small companies provided by the Companies Act 2006. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice ("SORP") "Accounting and Reporting by Charities".

Structure, governance and management

Whiteinch Centre Limited is a company limited by guarantee and not having a share capital, Company registration number SC305240. It is recognised as a charity for tax purposes by the Office of the Scottish Charities Regulator (Reference number SC037530) and HMRC.

Management of the Centre is in the hands of the trustees who meet regularly throughout the year.

Trustees are appointed by Whiteinch and Scotstoun Housing Association

Trustees

The Trustees who served the Association during the year and up to the date of signing were as follows:

J Ward

A Hastings (Appointed 9th June 2025)

R Brown (Appointed 9th June 2025)

L Reid-McConnell (Appointed 9th June 2025)

R Hunter (Appointed 9th June 2025)

Third Party Indemnity – Provision for Trustees

Qualifying third party indemnity provision is in place for the benefit of all Trustees of the company.

Taxation

The Centre is a charity and is recognised as such by OSCR and HMRC for taxation purposes. As a result, there is no liability to taxation on its charitable income.

Risk Review/Management

The Trustees have examined the major strategic, business and operational risks which the Centre faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

WHITEINCH CENTRE LIMITED

TRUSTEES' REPORT (CONT'D)

Risk Review/Management

The Trustees have examined the major strategic, business and operational risks which the Centre faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Financial Review

The Trustees report that a surplus of £50,463 (2025: £54,595 surplus) was made during the year. The Trustees in the coming year will budget to produce a surplus, which will improve the Centre's balance sheet.

The charity's principal funding sources are from the generation of income from room hire at the centre and grants from institutions.

Going Concern

The charity has continued to review its operational activities during 2025-2026 due to the continued difficult economic circumstances that currently exist in the charity sector. The Directors are continuing to review operational activities for the forthcoming year and are satisfied that the going concern basis is appropriate.

Reserves

The Whiteinch Centre Limited is a charitable company. There are no limitations placed on the use of the Whiteinch Centre Limited unrestricted reserves by its articles and memorandum. However, to ensure a degree of financial stability a target of having reserves equal to six months operating costs has been set, which equates to £40,000. The current unrestricted reserves are £50,463 and therefore currently the unrestricted reserves levels are being met. The Directors are reviewing current operational activities, which is intended to increase the unrestricted reserves in future years.

Future developments

The Centre will continue to work in partnership with agencies across various sectors to help ensure that the Whiteinch Centre is effective as a community asset, which delivers learning, employment and recreational opportunities for the community.

Information for auditors

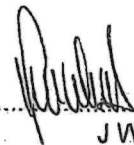
As far as the Trustees are aware, there is no relevant audit information of which auditors are unaware and the Trustees have taken all the steps they ought to have taken to make themselves aware of any relevant audit information and to ensure that the auditors are aware of any such information.

Auditors

The auditor, RSM UK Audit LLP, are deemed to be reappointed.

On behalf of the Trustees

1 Northinch Court
Glasgow, G14 0UG



J Ward

Date: 22/09/2026

WHITEINCH CENTRE LIMITED

TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS

The Trustees, who are also directors of Whiteinch Centre Limited for the purposes of company law, are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Centre and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the Centre and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees


J Ward

Date: 22/09/2016

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF WHITEINCH CENTRE LIMITED

Opinion

We have audited the financial statements of Whiteinch Centre Limited (the 'charitable company') for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We have been appointed auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report to you in accordance with regulations made under those Acts.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF WHITEINCH CENTRE LIMITED

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report prepared for the purposes of company law and included within the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report, included within the trustees' annual report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report, included within the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the directors' report, included within the trustees' annual report, and from the requirements to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out on page 6, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF WHITEINCH CENTRE LIMITED

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory framework that the charitable company operates in and how the charitable company is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures, we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report and remaining alert to new or unusual transactions.

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to the Safeguarding of Vulnerable Groups and Health and Environmental safety regulations. We performed audit procedures to inquire of management whether the charitable company is in compliance with these law and regulations and performed a search in the public register of convictions and enforcement notices available on the Health and Safety Executive's website.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF WHITEINCH CENTRE LIMITED

The audit engagement team identified the risk of management override of controls and revenue recognition as the areas where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed in relation to management override of controls included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business and challenging judgments. Audit procedures performed in relation to revenue recognition included but were not limited to testing a sample of revenue in the year to supporting documentation and building an expectation of rental income using the prior year as a starting point.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made exclusively to the members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the members and the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity, its members as a body, and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Christopher Sliman CA

Christopher Sliman CA (Senior Statutory Auditor)
For and on behalf of RSM UK AUDIT LLP, Statutory Auditor
Chartered Accountants
Third Floor
2 Semple Street
Edinburgh
EH3 8BL

Date: 29/09/26

RSM UK Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

WHITEINCH CENTRE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the Income and Expenditure Account)
FOR THE YEAR TO 31 MARCH 2026

	Note	Unrestricted Funds 2026 £	Restricted Funds 2026 £	2026 £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	2025 £
Income and endowments from:							
Charitable activities	1	239,879	48,040	287,919	230,983	52,625	283,608
		239,879	48,040	287,919	230,983	52,625	283,608
Expenditure on :							
Charitable activities							
Staff salaries	2	88,896	-	88,896	77,387	-	77,387
Temporary staff salaries		-	-	-	736	-	736
Staff recruitment costs		2,711	-	2,711	-	-	-
Staff welfare, training, travel and other costs		1,512	-	1,512	565	-	565
Cleaning costs		225	-	225	3,431	-	3,431
Rates & Insurance		-	-	-	(1,086)	-	(1,086)
WSHA agents fees		21,109	-	21,109	-	-	-
Telephone		859	-	859	828	-	828
General computer costs		5,002	-	5,002	484	-	484
Bank charges		2,261	-	2,261	2,113	-	2,113
Facility Maintenance Costs		-	-	-	449	-	449
Furniture & Fitting Depreciation		2,596	-	2,596	2,596	-	2,596
Heat & Light Costs		1,419	-	1,419	5,460	-	5,460
Project costs		66,567	39,759	106,326	61,495	30,907	92,402
Stationary/Publicity and Promotion Costs		6,794	-	6,794	4,460	-	4,460
Donations		-	-	-	-	-	-
Auditors remuneration		-	-	-	6,936	-	6,936
Legal Fees		3,718	-	3,718	36	-	36
Café and Bar Expenditure		172	-	172	5,145	-	5,145
WCL NHS Vaccination Service Costs		9,818	-	9,818	20,256	-	20,256
WCL Pantry Provision Costs		18,283	-	18,283	-	-	-
Music licence		10,158	-	10,158	3,947	-	3,947
		1,913	-	1,913	2,517	-	2,517
Total resources expended		244,011	39,759	283,770	197,755	30,907	228,662
Net incoming/ (outgoing) resources for the year		(4,312)	8,281	4,149	33,228	21,718	54,946
Funds brought forward at 1 April 2025		54,595	35,628	90,223	21,367	13,910	35,277
Funds carried forward at 31 March 2026		50,463	43,909	94,372	54,595	35,628	90,223

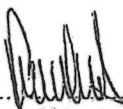
The income and expenditure account includes all gains and losses recognised in the period.
All incoming resources and resources expended derive from continuing activities.
The notes on pages 13 to 18 form part of these financial statements.

WHITEINCH CENTRE LIMITED
BALANCE SHEET AS AT 31 MARCH 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	3	2,604	5,199
Current assets			
Debtors	5	14,120	10,710
Cash at bank and in hand		<u>104,602</u>	<u>90,842</u>
		118,722	101,552
Creditors: amounts falling due within one year	6	<u>(26,954)</u>	<u>(16,528)</u>
Net current assets		91,758	85,024
Total assets less current liabilities		<u>94,372</u>	<u>90,223</u>
Net assets		<u>94,372</u>	<u>90,223</u>
Funds			
Unrestricted funds	10	50,463	54,595
Restricted funds	10	<u>43,909</u>	<u>35,628</u>
Total Funds		<u>94,372</u>	<u>90,223</u>

These financial statements are prepared in accordance with the provisions applicable to the companies subject to the small companies' regime.

These financial statements were approved by the Trustees and authorised for issue on and signed on their behalf by:



 James Ward

Date: 12/09/2026

WHITEINCH CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with the historical cost accounting basis. The financial statements also comply with the Statement of Recommended Practice – Accounting and Reporting by Charities, Financial Reporting Standard 102 and the Companies Act 2006.

Going Concern

These financial statements have been prepared on a going concern basis. The Trustees have assessed the Company's ability to continue, as a going concern, taking into account the continued difficult economic circumstances experienced within the charity sector, on the delivery of community services from the Whiteinch Centre, and have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future, being at least 12 months after the date of signing of the financial statements. As a result, they continue to adopt the going concern basis of accounting in preparing these financial statements.

Income Recognition

All voluntary income and bank interest is accounted for when received except where it relates to a specific accounting period.

Revenue grants are included in the statement of financial activities once the company has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Turnover from rental income is received by the Company for use of its commercial properties.

Expenditure

All expenditure is included on an accrual's basis, inclusive of Value Added Tax. All items of expenditure are allocated to charitable expenditure.

Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

The estimated useful lives range as follows:

Fixtures and fittings - 4 Years

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date. Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Financial Activities.

WHITEINCH CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

FOR THE YEAR ENDED 31 MARCH 2026

Accounting Policies (continued)

Charitable Activities

Costs relating to charitable activities are analysed in headings appropriate to the Centre's core activities.

Governance Costs

These are costs attributable to compliance with the Centre's constitutional and statutory requirements. These are included within the Charitable Activities as noted on the statement of financial activities.

Unrestricted Funds

The general funds of the Centre are unrestricted funds, expendable at the discretion of the Trustees in furtherance of the objectives of the Centre.

Restricted Funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

Cash Flow Exemption

The charity has elected to take advantage of the Cash Flow exemption available to smaller charities as available under Charities SORP (FRS 102): Update Bulletin 1.

1. Charitable income

	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
Grants	100,930	48,040	148,970	129,960
Rental Income	117,117	-	117,117	137,582
Other Income	21,832	-	21,832	16,066
	<u>239,879</u>	<u>48,040</u>	<u>287,919</u>	<u>283,608</u>

2. Employees

	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
Staff costs during the year				
Wages and salaries	85,588	-	85,588	72,975
Employers NI	-	-	-	1,312
Other pension costs	3,308	-	3,308	3,100
	<u>88,896</u>	<u>-</u>	<u>88,896</u>	<u>77,387</u>

The company operates a defined contribution pension scheme. Employer's costs in the year were £3,308 (2025: £3,100). Amounts due to the scheme at the balance sheet date were Nil (2025: Nil)

WHITEINCH CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2026

The average full-time equivalent number of persons employed by the company during the year were as follows:

	2026 No.	2025 No.
Administration	<u>3</u>	<u>3</u>

No employee received remuneration above £60,000 in the year (2025: none).

3. Fixed Assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2025	10,393	10,393
Additions	<u>-</u>	<u>-</u>
At 31 March 2026	<u>10,393</u>	<u>10,393</u>
Depreciation		
At 1 April 2025	5,194	5,194
Charge for the year	<u>2,596</u>	<u>2,596</u>
At 31 March 2026	<u>7,790</u>	<u>7,790</u>
Net book value		
At 31 March 2026	<u>2,604</u>	<u>2,604</u>
At 31 March 2025	<u>5,199</u>	<u>5,199</u>

WHITEINCH CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2026

4. Taxation

The company has charitable status and is exempt from taxation on its charitable activities.

5. Debtors

	2026	2025
	£	£
Other Debtors	7,670	1,690
Trade debtors	6,450	9,020
	<u>14,120</u>	<u>10,710</u>

6. Creditors

	2026	2025
	£	£
Trade Creditors	15,928	8,577
Due to Related Parties	7,036	2,050
Accruals	4,000	5,901
	<u>26,964</u>	<u>16,528</u>

7. Share capital

The company is limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

8. Net incoming resources for the year

Within the costs, expended directly to distinct projects during the year to 31 March 2026 are the following:

	General Funds £	Restricted Funds £	2026 £	2025 £
Net (incoming) resources for the period is stated after charging				
Auditors remuneration	<u>4,200</u>	<u>-</u>	<u>4,200</u>	<u>3,700</u>

Fees payable to the auditor for other services other than the external audit were £nil.
(2025: £nil)

WHITEINCH CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2026

9. Analysis of net assets between funds

	General Funds £	Restricted Funds £	2026 Total £	2025 Total £
Tangible assets	2,604	-	2,604	5,199
Current assets	74,813	43,909	118,722	101,552
Current liabilities	(26,984)	-	(26,964)	(16,528)
Total	50,463	43,909	94,372	90,223

10. Statement of funds

	Balance at 1 April 2025 £	Incoming resources £	Resources expended £	Balance at 31 March 2026 £
General funds	54,595	239,879	244,011	50,463
Restricted funds	35,628	48,040	39,759	43,909
Total	90,223	287,919	283,770	94,372

Funds are restricted against specific grant funding received for various projects in the year.

11. Restricted Funds

The income funds of the charity include restricted funds comprising the following, at the end of 31 March 2026, there were three funders' balances carried forward into the forthcoming financial year.

	Opening balance	Incoming Resources	Resources expended	Balance 2026
The Virgin Money Foundation	1,138	17,540	6,132	12,576
TNLCF – Cost of Living GCC P/ship Funding Activities	29,335	20,000	28,502	20,833
Glasgow Wellbeing Fund Round 5 Women Wellbeing Week	5,125	-	5,125	-
	-	10,500	-	10,500
	35,628	48,040	(39,759)	43,909

WHITEINCH CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2026

The Virgin Money Foundation – This fund is to assist in to tackle community Digital exclusion.

TNLCF Cost of Living Funding – Funding to assist with operating the Community shop.

GCC Partnership Funding – Funding for Activate community learning and development course

Glasgow Wellbeing Fund Round 5 Women Wellbeing Week

12. Trustees Remuneration and Expenses (Incorporating Key Management Personnel)

No Trustees received any remuneration in the current or prior year. No expenses were, reimbursed to the Trustees in the current or prior year.

13. Related Party Transactions

During the year 2025-2026, Whiteinch and Scotstoun Housing Association Ltd a related party by virtue of two trustees holding a position of significant influence provided £76,184 (2025: £60,929) of grant funding to the Whiteinch Centre Limited as part of several Community Partnership agreements with local Community groups.

At the balance sheet date, Whiteinch and Scotstoun Housing Association was owed £7,036 (2025: £2,050), this related to purchases made by Whiteinch and Scotstoun Housing Association Ltd on behalf of Whiteinch Centre Ltd.