REGISTERED COMPANY NUMBER: SC322718 (Scotland)
REGISTERED CHARITY NUMBER: SC038233

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 September 2025

for

**East Renfrewshire Good Causes
Fundraising Charity
(A Company Limited by Guarantee)**

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

East Renfrewshire Good Causes
Fundraising Charity

Contents of the Financial Statements for the Year Ended 30 September 2025

Reference and Administrative Details for the Year Ended 30 September 2025

Report of the Trustees
for the Year Ended 30 September 2025

The Board of Directors (who are the Trustees) present their report and accounts for the year ended 30th September 2025.

OBJECTIVES AND ACTIVITIES

Our Purpose and Activities

The purpose of the Charity are:

(i) the advancement of citizenship or community development as defined in S.7(3)(b) Charities and Trustee Investment (Scotland) Act 2005.

(ii) the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage in accordance with S.7(2)(n) Charities and Trustee Investment (Scotland) Act 2005.

In practice this means the Charity raises funds from individuals, businesses and groups so that it is able to procure goods and services to support good causes throughout East Renfrewshire and other Scottish local authorities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

As a result of the support of many individuals and businesses since the launch of the Charity, in the course of the year under review the Charity assisted 424 (2024 - 359) cases. The amounts paid over for the benefit of those in need of the Charity's help is £214,348 (2024 - £208,397).

The Charity is pleased to report it provides significant non-financial support through other activities including co-ordination and distribution of donated items such as food and toiletries to deserving, low income households and the arrangement of other benefits such as supplier discounts.

A full breakdown of our achievements can be found on the website www.ergoodcauses.co.uk or a print version can be requested from the Charity offices.

FINANCIAL REVIEW

Financial position

The statement of financial activities shows income for the year of £264,351 (2024: £250,469) and expenditure for the year of £250,864 (2024: £244,755). As a result, the charity generated a net surplus of £13,487 (2024: £5,714) for the year ended 30 September 2025.

At 30 September 2025, the reserves totalled £226,233 (2024: £212,746), of which all were unrestricted (2024: £212,746).

Principal funding source

The principal source of funding for the charity is regular monthly and single donations.

Reserves policy

The general reserves are in surplus but the Charity is committed to supporting future good causes. The directors would like to maintain general reserves at an adequate level and plans to spend an additional amount each year on beneficiaries.

It is the policy of the Charity to maintain unrestricted funds, which are free reserves of the Charity, at a level equivalent to one year's overhead costs. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the organisation's current activities while consideration is given to ways in which additional funds may be raised.

Based on the accounts for the year ended 30 September 2025, ordinary expenditure for 12 months amounts to £36,516. At 30 September 2025, unrestricted general reserves stood at £226,233, therefore the trustees are satisfied that this policy is being met. Funds held in excess of the reserves policy will be reinvested in the development of the charity and distributed to beneficiaries when suitable causes are identified.

FUTURE PLANS

The directors intend to continue to seek ways to maximise donations and to continue to increase its financial support to as many good causes as possible.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association.

Report of the Trustees
for the Year Ended 30 September 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new directors
Directors are recruited and elected by the existing Board of Directors.

Organisational structure
The day to day running of the Charity is undertaken by Russell Macmillan who is the Charity Co-ordinator. The Board of Directors oversee the operation through regular contact with the Co-ordinator.

Key management remuneration
In the opinion of the trustees there is one member of key management; Charity Co-ordinator. The total employer costs relating to this position were £33,426 during the year to 30 September 2025 (2024:£33,426).

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.

Approved by order of the board of trustees on .... and signed on its behalf by:

....
D W Osborne - Trustee

Independent Examiner's Report to the Trustees of
East Renfrewshire Good Causes
Fundraising Charity

I report on the accounts for the year ended 30 September 2025 set out on pages five to thirteen.

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.

David Nicholls FCCA
Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: ....

East Renfrewshire Good Causes
Fundraising Charity

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 September 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	200,670	55,235	255,905	242,699
Investment income	3	8,446	-	8,446	7,770
Total		209,116	55,235	264,351	250,469
EXPENDITURE ON					
Charitable activities	4				
Charitable Activity		195,629	55,235	250,864	244,755
NET INCOME		13,487	-	13,487	5,714
RECONCILIATION OF FUNDS					
Total funds brought forward		212,746	-	212,746	207,032
TOTAL FUNDS CARRIED FORWARD		226,233	-	226,233	212,746

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

All income and expenditures derive from continuing activities in both years.

Comparative figures from the previous year by fund type are shown in Note 9.

East Renfrewshire Good Causes
Fundraising Charity

Balance Sheet
30 September 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Investments	10	143,586	136,768
CURRENT ASSETS			
Debtors	11	5,541	5,775
Cash at bank		94,557	91,356
		100,098	97,131
CREDITORS			
Amounts falling due within one year	12	(17,451)	(21,153)
NET CURRENT ASSETS		82,647	75,978
TOTAL ASSETS LESS CURRENT LIABILITIES		226,233	212,746
NET ASSETS		226,233	212,746
FUNDS	14		
Unrestricted funds		226,233	212,746
TOTAL FUNDS		226,233	212,746

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

....
S R Watt - Trustee

1. ACCOUNTING POLICIES

General information
East Renfrewshire Good Causes Fundraising Charity is a Scottish company limited by guarantee and governed by its articles of association. It was registered as a charity in Scotland (registered number SC322718) on 11 May 2007. Its registered address is 8 Blackfarm Road, Newton Mearns, Glasgow G77 5HT.

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. 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 ('FRS102'), 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 the Accounts in accordance with 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.

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 cash 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.

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.

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1. ACCOUNTING POLICIES - continued

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.

Going Concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fixed asset investments
Charity reserves which are not immediately required are invested in bank term deposit accounts with maturity dates ranging from 1 to 3 years from date of opening the accounts. Investments are initially recognised at their transaction value and subsequently measured at their market value as at the balance sheet date using the closing quoted market value. The Statement of Financial Activities includes net gains and losses arising on revaluation and disposals throughout the year.

Taxation
East Renfrewshire Good Causes Fundraising Charity 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 chargeable 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.

2. DONATIONS AND LEGACIES

	2025 £	2024 £
Donations	198,199	204,133
Gift aid	2,471	2,813
Grants	55,235	35,753
	255,905	242,699

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

	2025 £	2024 £
National Lottery Community Fund	34,197	34,086
National Lottery - Awards for All	8,538	1,667
GCVS Glasgow Helps Fund	10,000	-
Trades House	2,500	-
	55,235	35,753

3. INVESTMENT INCOME

	2025 £	2024 £
Deposit account interest	8,446	7,770

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4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Charitable Activity	249,124	1,740	250,864

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	33,426	33,426
Payments to Beneficiaries	214,348	208,397
Insurance	812	862
Stationery	538	497
	249,124	243,182

6. SUPPORT COSTS

	2025 £	2024 £
Preparation and Independent Examination of Accounts	960	852
Bank charges	780	721
	1,740	1,573

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

8. STAFF COSTS

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

	2025	2024
Project Manager	1	1

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

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9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	206,946	35,753	242,699
Investment income	7,770	-	7,770
Total	214,716	35,753	250,469
EXPENDITURE ON			
Charitable activities			
Charitable Activity	209,002	35,753	244,755
NET INCOME	5,714	-	5,714
RECONCILIATION OF FUNDS			
Total funds brought forward	207,032	-	207,032
TOTAL FUNDS CARRIED FORWARD	212,746	-	212,746

10. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 October 2024	136,768
Revaluations	6,818
At 30 September 2025	143,586
NET BOOK VALUE	
At 30 September 2025	143,586
At 30 September 2024	136,768

The revaluation of £6,818 (2024: £1,768) represents interest earned on the bond that was reinvested.

There were no investment assets outside the UK.

Cost or valuation at 30 September 2025 is represented by:

	Unlisted investments £
Valuation in 2025	143,586

Cash at bank and cash in hand includes free cash totalling £94,557 (2024: £91,356) while investments includes term deposits of £143,586 (2024: £136,768) with a maturity up to 24 months from the date of acquisition or opening of the deposit or similar account.

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11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Equals Account	866	1,135
Accrued income	2,746	2,648
Prepayments	690	640
Gift Aid	1,239	1,352
	5,541	5,775

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Social security and other taxes	1,696	1,780
Accrued expenses	960	1,040
Deferred Income	14,795	18,333
	17,451	21,153

Deferred income comprises income received for projects which commenced in 2024/25 and to which East Renfrewshire Good Causes was not entitled in the year.

	2025 £	2024 £
At 1 October 2024	18,333	-
Deferred in year	14,795	18,333
Released in year	(18,333)	-
At 30 September 2025	14,795	18,333

Deferred income held at year end for projects to be carried out in 2025/26 was:
Awards for All - £9,795
GCVS Glasgow Helps Fund- £5,000

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Investments	143,586	-	143,586	136,768
Current assets	100,098	-	100,098	97,131
Current liabilities	(17,451)	-	(17,451)	(21,153)
	226,233	-	226,233	212,746

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Current assets	223,899	-	223,899	209,368
Current liabilities	(21,153)	-	(21,153)	(2,336)
	212,746	-	212,746	207,032

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14. MOVEMENT IN FUNDS

	At 1/10/24 £	Net movement in funds £	At 30/9/25 £
Unrestricted funds			
General fund	212,746	13,487	226,233
TOTAL FUNDS	212,746	13,487	226,233

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	209,116	(195,629)	13,487
Restricted funds			
National Lottery Community Fund	34,197	(34,197)	-
Awards for All	8,538	(8,538)	-
GCVS Glasgow Helps Fund	10,000	(10,000)	-
Trades House	2,500	(2,500)	-
	55,235	(55,235)	-
TOTAL FUNDS	264,351	(250,864)	13,487

Comparatives for movement in funds

	At 1/10/23 £	Net movement in funds £	At 30/9/24 £
Unrestricted funds			
General fund	207,032	5,714	212,746
TOTAL FUNDS	207,032	5,714	212,746

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	214,716	(209,002)	5,714
Restricted funds			
National Lottery Community Fund	34,086	(34,086)	-
Awards for All	1,667	(1,667)	-
	35,753	(35,753)	-
TOTAL FUNDS	250,469	(244,755)	5,714

continued...

15. RELATED PARTY DISCLOSURES

The charity is managed by the husband of Yvonne MacMillan, Trustee. The charity co-ordinator received remuneration of £33,426 (2024: £33,426).

16. DESCRIPTION OF FUNDS - UNRESTRICTED

General Fund - the unrestricted free reserves of the charity.

17. DESCRIPTION OF FUNDS - RESTRICTED

National Lottery Community Fund is funding towards the salary for a full-time Project Manager.

Awards for All Lottery Funding is funding towards Love Your Neighbour Club, key safes and management costs.

GCVS Glasgow Helps Fund- for providing specialist support for up to one day per week to assist Glasgow Helps' holistic support officers in securing grants or essential items for individuals within the boundaries of Glasgow City Council as part of their care plans,

Trades House of Glasgow Commonweal Fund- for the cost of goods and services required by residents only of the city of Glasgow who apply for assistance via trained frontline staff from the state or third sector which helps to identify those in genuine need.