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

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 September 2024

for

East Renfrewshire Good Causes Fundraising Charity

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 2024

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 13

Reference and Administrative Details
for the Year Ended 30 September 2024

TRUSTEES	Y D Macmillan D W Osborne J S Richmond S R Watt
COMPANY SECRETARY	S R Watt
REGISTERED OFFICE	8 Blackfarm Road Newton Mearns Glasgow G77 5HT
REGISTERED COMPANY NUMBER	SC322718 (Scotland)
REGISTERED CHARITY NUMBER	SC038233
INDEPENDENT EXAMINER	David Nicholls FCCA Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB

The Board of Directors present their report and accounts for the year ended 30th September 2024.

OBJECTIVES AND ACTIVITIES

Our Purpose and Activities

The purpose of the Charity is:
(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 give out grants to support good causes throughout East Renfrewshire and other Scottish local authorities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The following achievements were made possible by the support of many individuals and businesses since the launch of the Charity.

In the course of the year under review the Charity assisted 359 (2023 - 287) people. The amounts paid over for the benefit of those in need of the Charity's help is £208,397 (2023 - £144,741) The Charity continues its financial support to beneficiaries this year.

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 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 £250,469 (2023 - £190,364) and expenditure for the year of £244,755 (2023 - £180,115). As a result, the charity generated a net surplus of £5,714 for the year ended 30 September 2024 (2023: £10,249). At 30 September 2024, the reserves totalled £212,746 (2023: £207,032), of which all were unrestricted.

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 2024, ordinary expenditure for 12 months amounts to £36,358. At 30 September 2024, unrestricted general reserves stood at £212,746, 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.

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.

Related parties

There are no related party transactions in the reporting period.

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 2024 set out on pages five to twelve.

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
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 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	206,946	35,753	242,699	188,777
Investment income	3	7,770	-	7,770	1,587
Total		214,716	35,753	250,469	190,364
EXPENDITURE ON					
Charitable activities	4				
Charitable Activity		209,002	35,753	244,755	180,115
NET INCOME		5,714	-	5,714	10,249
RECONCILIATION OF FUNDS					
Total funds brought forward		207,032	-	207,032	196,783
TOTAL FUNDS CARRIED FORWARD		212,746	-	212,746	207,032

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 2024

	Notes	2024 £	2023 £
CURRENT ASSETS			
Debtors	10	5,775	5,931
Cash at bank		228,124	203,437
		233,899	209,368
CREDITORS			
Amounts falling due within one year	11	(21,153)	(2,336)
NET CURRENT ASSETS		212,746	207,032
TOTAL ASSETS LESS CURRENT LIABILITIES		212,746	207,032
NET ASSETS		212,746	207,032
FUNDS	13		
Unrestricted funds		212,746	207,032
TOTAL FUNDS		212,746	207,032

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 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

The notes on pages 7 to 13 form part of these financial statements

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.

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 charitable purposes only.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

 continued...

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	204,133	133,790
Gift aid	2,813	3,317
Grants	35,753	51,670
	242,699	188,777

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

	2024	2023
	£	£
National Lottery Community Fund	34,086	41,670
Humanitarian PB Fund	-	10,000
National Lottery - Awards for All	1,667	-
	35,753	51,670

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	7,770	1,587

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Charitable Activity	243,903	852	244,755

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	33,426	32,736
Payments to Beneficiaries	208,397	144,741
Insurance	862	724
Stationery	497	346
Bank Charges	721	661
	243,903	179,208

continued...

6. SUPPORT COSTS

	2024	2023
	£	£
Independent Examination Fee	852	872
Sundries	-	35
	852	907

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

8. STAFF COSTS

Key Management personnel received employee benefits of £33,426 (2023 - £32,736).

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

	2024	2023
Project Manager	1	1

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

continued...

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	147,107	41,670	188,777
Investment income	1,587	-	1,587
Total	148,694	41,670	190,364
EXPENDITURE ON			
Charitable activities			
Charitable Activity	138,445	41,670	180,115
NET INCOME	10,249	-	10,249
RECONCILIATION OF FUNDS			
Total funds brought forward	196,783	-	196,783
TOTAL FUNDS CARRIED FORWARD	207,032	-	207,032

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments and accrued income	4,423	4,467
Gift Aid	1,352	1,464
	5,775	5,931

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	1,780	1,418
Accrued expenses	1,040	918
Deferred government grants	18,333	-
	21,153	2,336

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.

	2024 £	2023 £
At 1 October 2023	-	-
Deferred in year	18,333	-
Released in year	-	-
At 31 September 2024	18.333	-

Deferred income held at year end for projects to be carried out in 2024/25 was:
Awards for All - £18,333

continued...

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
Current assets	233,899	-	233,899	209,368
Current liabilities	(21,153)	-	(21,153)	(2,336)
	212,746	-	212,746	207,032

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Current assets	209,368	-	209,368	198,876
Current liabilities	(2,336)	-	(2,336)	(2,093)
	207,032	-	207,032	196,783

13. 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

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

Comparatives for movement in funds

	At 1/10/22 £	Net movement in funds £	At 30/9/23 £
Unrestricted funds			
General fund	196,783	10,249	207,032
TOTAL FUNDS	196,783	10,249	207,032

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	148,694	(138,445)	10,249
Restricted funds			
National Lottery Community Fund	41,670	(41,670)	-
TOTAL FUNDS	190,364	(180,115)	10,249

14. RELATED PARTY DISCLOSURES

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

15. DESCRIPTION OF FUNDS - UNRESTRICTED

General Fund - the unrestricted free reserves of the charity.

16. 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 Y our Neighbour Club, key safes and management costs.