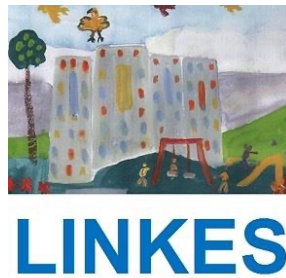


**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2024
for
LINKES [SCIO]**



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

LINKES [SCIO]

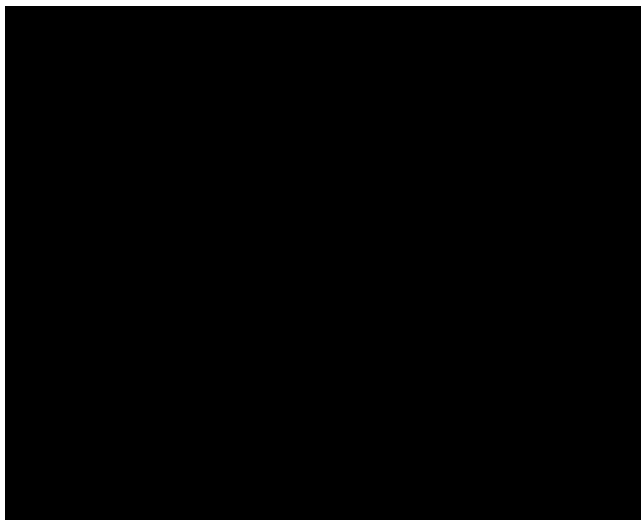
Contents of the Financial Statements for the Year Ended 31 March 2024

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LINKES [SCIO]

Reference and Administrative Details
for the Year Ended 31 March 2024

TRUSTEES



PRINCIPAL ADDRESS

Community Rooms
200 Lincoln Avenue
Knightswood
Glasgow
G13 3PP

REGISTERED CHARITY NUMBER SC037175

INDEPENDENT EXAMINER


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

BANKERS

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

LINKES [SCIO]

Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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

In terms of the Charities and Trustee Investment (Scotland) Act 2005, our key objectives are:

I. The advancement of education

II. The advancement of health

III. The provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended

In order to deliver these objectives, LINKES create opportunities for social, cultural and educational activities that promote interaction and integration between all residents of the Lincoln Flats and the surrounding environs. In particular, LINKES aim to provide the following:

I. Groups/activities/events/information/trips that advance education of participants

II. Groups/activities/events/information/trips that advance health of participants

III. To utilise the facilities in 200 and 160 Lincoln Avenue to benefit the community

LINKES [SCIO]

Report of the Trustees for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In order to achieve our aims, we do this through three strands of work:

- Community - a programme of group work activities, learning opportunities and community events
- Community support - a range of support to the local community to minimize the impact of the cost of living crisis, including delivering regular support and signposting drop ins
- Children and Young People - a vibrant programme of holiday and term time activities for children and young people

All of our work is developed in response to the needs of the community. This year, we carried out community engagement activities, engaging with 144 people, mainly face to face, about their needs and what community activities were most important to them. Activities rated as the highest priority (with the highest priority first) were activities for children and young people, English classes, activities for women, support with food and support with signposting and welfare. We have used this information to plan and further develop our services.

The trustees would also like to thank our amazing staff and volunteer team, who all work extremely hard to support the community, and without which we wouldn't have been able to deliver our extensive programme of activities and support.

Community

Group work programme:

Women's group - 70 women participated in our women's group across 30 sessions, with an average of 18 women attending each week. Women enjoyed information sessions, pumpkin carving, art activities and Bring and Share meals. Up to ten children attended our creche every week. 92% of women who participated in evaluation said they had made friends through the group. We also keep in touch with 122 women through our Whatsapp group.

"Before I attended the Women's group, I saw the other women around the local area and the play park but I never spoke to them. [Through the Women's group], I got to know my neighbours." (Women's Group Participant)

Men's group - Seven men participated in our men's group, over 47 weekly sessions, working together to build a model railway. Men attended six model railway shows in Perth, Paisley, Ayr, Kyle, Greenock and Glasgow, enjoyed a men's lunch and worked with a volunteer to make a film of the railway in action.

"There is a lot of banter but we talk about more serious things too."

"Good bunch of guys who get on really well together while constructing something that everyone can get involved in."

Lunch club - 25 people enjoyed a three course lunch and bingo, over 36 sessions, including a festive lunch. Participants said that they appreciated the support they got, both from Linkes and from each other. 100% of people who took part in our evaluation said they had made friends.

LINKES [SCIO]

Report of the Trustees for the Year Ended 31 March 2024

"Very friendly"

"Good to get out the house"

"Delicious food"

"It's a nice group of people here. It's good to get a wee blether."

Learning opportunities:

ESOL accredited classes - 32 students participated in our two accredited ESOL classes, A Beginners/Literacies class and an Elementary class, delivered by Glasgow Clyde College, which each ran two morning a week for 32 weeks. Eleven children were looked after by Big Voice creche throughout the year.

Conversational English class - In partnership with Glasgow ESOL Forum and Big Voice creche, we ran a 33 week conversational ESOL class which was attended by 90 learners over the course of the year.

100% students who took part in the evaluation said that they felt more confident to use English in everyday situations, 70% said they felt more confident when they read and write and 80% felt that they had learned more about life in Glasgow and Scotland.

"I feel good. I can read and write more confidently in English and I like seeing my friends."

Computing - Glasgow Life delivered a six week block of beginners computing classes to six students, with a view to helping people to develop confidence and basic skills.

Fitness and dance classes - we delivered a six week block of dancing attended by 13 women and a six week block of fitness classes attended by 23 women.

Community events:

Winter Wonderland Event - over 100 people participated in an afternoon of music, arts and crafts, face painting, a puppet show and a photo booth. And we had real snow outside!

International Women's Day Event - 90 women and their children took part in an International Women's Day event, sharing food and enjoying music, massage, games and dancing.

Community Support

Support and signposting drop ins - 215 people attended our Support and Signposting drop-ins, across 119 drop in sessions. This is more than three times the number of people we saw last year, demonstrating the increased demand for this service. We supported people with 518 enquiries, with most common enquiries being around benefits, housing and food poverty. 65% of people used the drop-in multiple times and 44% people benefited from using an interpreter at these sessions.

Addressing food poverty - Between April and July 2023, we delivered sixteen weekly food hubs, distributing free food to an average 30 households each week, supporting 110 people directly.

Our partners St Vincent De Paul and The Invisibles delivered Lincoln Community Kitchen every week from April until November 2024, providing hot meals and access to clothes, household goods and toiletries. We are delighted to be working in partnership with Feeding Britain and Wheatley Homes to open a community larder on the estate - coming soon!

LINKES [SCIO]

Report of the Trustees for the Year Ended 31 March 2024

Food Forest - our small group of dedicated volunteers maintained and nurtured the forest garden on the estate, with the long term vision of creating a peaceful outdoor space for the whole community to use.

Children and Young People

Holiday programme - We delivered nine weeks of children's activities during the school holidays, benefitting 101 children. 7 peer volunteers (aged 12 - 16) contributed over 291 volunteering hours to our children's holiday programme. We served 297 breakfasts, 870 lunches, 1151 snacks and 479 dinners to children and young people through the Holiday Food Programme.

"What I like about Linkes is that it's fun, we play all the time and the workers are very nice."

"I like the fact that you can talk about anything to the play workers."

"Linkes is the best club ever."

"Linkes gave me the confidence I need to be positive within myself."

Term-time programme - We delivered 75 fun after school play sessions (football delivered by On the Ball, art sessions and street play) at Lincoln And Kirkton Avenue, playing alongside 150 children. 34 children learned to ride bikes safely through Bikeability, delivered in partnership with Glasgow ECO Trust. 34 young people participated in 40 youth club sessions throughout the year, including outdoor activities. 63 families participated in Boogie Babies throughout the year, benefitting 78 pre-school children.

Youth Social Action Project - Fifteen young people participated in our Youth Social Action Project across 74 sessions. Six young people participated in our first ever Linkes residential, enjoying rock-climbing, canoeing, hill-walking and cooking. The Lincoln Warriors identified key issues on the estate to address and participated in a litter pick, planting session, designing and spray painting graffiti art on the container and within the youth club and meeting Wheatley and GCC about repairing the play park. The group developed skills and confidence through participating in training on Child Protection, First Aid (British Red Cross), Coping with Challenges (British Red Cross) and Health in the Community course (Glasgow Life). Four of the group will also receive their Community Achievement Award Level 4 which means that they contributed 40 hours to meeting new people and improving the community.

"I had no idea how to cook for a team of people and this showed me I can do it."

"I found it scary but I was proud that I gave it a go and made it halfway up a crag."

"I learned how to communicate with others and improved a lot of skills like patience and understanding as well as teamwork."

"I enjoyed trying new things, even if it scared me a little."

"I made new friends and more. I also gained skills and I think I improved as a person. As well as making work that improved the community."

FINANCIAL REVIEW

Financial position

The charity generated an overall net surplus of £77,411 for the year ended 31 March 2024 (2023: 22,501). This comprised a surplus on unrestricted funds of £31,493 and a surplus on restricted funds of £45,918.

At balance date, reserves stood at £195,888 (2023: £118,477) with £107,313 of these being unrestricted (2023: £75,820). Included in the unrestricted fund balance at year end was £42,476 of grant monies which are earmarked for spend in the following financial year and £64,837 in free reserves.

LINKES [SCIO]

Report of the Trustees for the Year Ended 31 March 2024

FINANCIAL REVIEW

Reserves policy

It is the policy of the Charity to maintain unrestricted funds, which are free reserves of the Charity, at a level equivalent to three to six month's ordinary running 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 organisations current activities while consideration is given to ways in which additional funds may be raised.

Based on the accounts for the year ended 31 March 2024, running costs for 3 months amounts to £57,749. At balance date, the charity held unrestricted, free reserves of £64,837 (2023: £59,779), with an additional £42,476 of designated funds (2023: £16,041). The trustees are satisfied that this policy is being met although they expect three months running costs to increase in the next financial year and thus will continue to seek ways to build unrestricted reserves in the future.

FUTURE PLANS

We will:

Continue to engage with the local community to identify and respond to need.

Maintain three community facilities in 200 Lincoln Avenue (community rooms), 160 Lincoln Avenue (youth base) and 160 Lincoln Avenue (community shop).

Deliver our weekly programme of groupwork (Women's Group, Men's Group and Lunch Club) and learning activities including ESOL classes, Conversational ESOL and other relevant courses.

Provide a range of community support activities, which includes our support and signposting drops in and working in partnership with Feeding Britain and Wheatley Homes to develop a community larder on the estate.

Deliver a vibrant programme of term time and holiday activities for children and young people, including play sessions, football, sport, arts activities and outdoor activities as well as delivering Boogie Babies.

Coordinate a programme of community events, as and when possible.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation was established in 2002 as a local community group, on 26 January 2006 became a registered Charity and on 17 January 2011 became a Company Limited by Guarantee. On 21 August 2012 the organisation ceased to be a Company Limited by Guarantee and converted to a Scottish Charitable Incorporated Organisation (SCIO), following the recommendation of the Office of the Scottish Charity Regulator. The organisation is governed by its Trustees, who meet regularly to control the activities of the organisation.

Recruitment and appointment of new trustees

The Trustee Committee Members are elected at each Annual General Meeting. At the AGM in September 2023, the membership elected thirteen committee members.

LINKES [SCIO]

**Report of the Trustees
for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

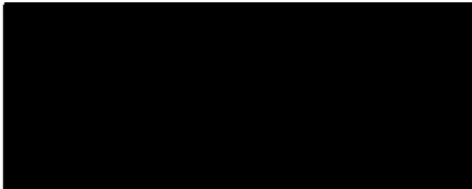
Key Management Remuneration

In the opinion of the trustees there is one member of key management, the Senior Community Development Worker (job share). The total employer cost relating to this post in 2023-24 was £41,126 (2022-2023: £41,237)

Risk management

The trustee members have assessed the major risks to which an organisation is exposed and are satisfied that systems are in place to mitigate exposure to these.

Approved by order of the board of trustees on 25/9/24 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
LINKES [SCIO]**

I report on the accounts for the year ended 31 March 2024 set out on pages nine to twenty three.

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.

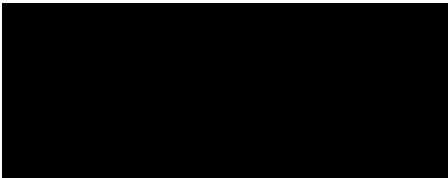
Independent examiner's statement

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.



Chartered Accountants

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

Date:

LINKES [SCIO]

Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	59,725	241,356	301,081	288,083
Other trading activities	4	2,026	-	2,026	2,823
Investment income	5	301	-	301	213
Other income	6	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
Total		<u>67,052</u>	<u>241,356</u>	<u>308,408</u>	<u>296,119</u>
EXPENDITURE ON					
Charitable activities	7				
Community Development Activities		<u>35,493</u>	<u>195,504</u>	<u>230,997</u>	<u>273,618</u>
NET INCOME		<u>31,559</u>	<u>45,852</u>	<u>77,411</u>	<u>22,501</u>
Transfers between funds	17	<u>(66)</u>	<u>66</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>31,493</u>	<u>45,918</u>	<u>77,411</u>	<u>22,501</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>75,820</u>	<u>42,657</u>	<u>118,477</u>	<u>95,976</u>
TOTAL FUNDS CARRIED FORWARD		<u>107,313</u>	<u>88,575</u>	<u>195,888</u>	<u>118,477</u>

CONTINUING OPERATIONS

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

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

Comparative figures for the previous year by fund type are shown in Note 12.

The notes on pages 11 to 23 form part of these financial statements.

LINKES [SCIO]**Balance Sheet**
31 March 2024

	Notes	2024 £	2023 £
CURRENT ASSETS			
Debtors	14	542	155
Cash at bank and in hand		<u>205,188</u>	<u>119,162</u>
		205,730	119,317
CREDITORS			
Amounts falling due within one year	15	(9,842)	(840)
NET CURRENT ASSETS		<u>195,888</u>	<u>118,477</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		195,888	118,477
NET ASSETS		<u>195,888</u>	<u>118,477</u>
FUNDS	17		
Unrestricted funds:			
General fund		64,837	59,779
Tudor Trust		18,045	16,041
People's Postcode Lottery		<u>24,431</u>	-
		<u>107,313</u>	<u>75,820</u>
Restricted funds		<u>88,575</u>	<u>42,657</u>
TOTAL FUNDS		<u>195,888</u>	<u>118,477</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25/9/24 and were signed on its behalf by:



The notes on pages 11 to 23 form part of these financial statements

LINKES [SCIO]

Notes to the Financial Statements for the Year Ended 31 March 2024

1. GENERAL INFORMATION

LINKES [SCIO] ("the charity") is a Scottish charitable incorporated organisation governed by its Constitution. It was registered as a charity in Scotland (registered number SC037175) on 7 February 2013. Its registered address is Community Rooms, 200 Lincoln Avenue, Knightswood, Glasgow, G13 3PP.

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 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 ("FRS 102"), 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 their accounts in accordance with the 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.

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

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.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

2. ACCOUNTING POLICIES - continued

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Taxation

LINKES 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.

Pension costs and other post-retirement benefits

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

LINKES [SCIO]

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

3. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Donations	1,725	-	1,725	8,415
Grants	<u>58,000</u>	<u>241,356</u>	<u>299,356</u>	<u>279,668</u>
	<u>59,725</u>	<u>241,356</u>	<u>301,081</u>	<u>288,083</u>

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

	2024 £	2023 £
GCC Area Committee	6,000	6,620
BBC Children in Need	32,500	33,250
Big Lottery	48,016	51,330
Impact Funding Partners	24,084	15,455
Tudor Trust	32,500	32,500
GCC - Children's Holiday Food Programme	5,204	6,820
Virgin Money Foundation	500	31,500
Glasgow Communities Fund	27,048	25,760
Robertson Trust	15,000	18,500
Scottish Power Foundation	-	51,170
GCFN - Food & Climate Action	-	1,500
Youth Social Action Fund	21,569	2,397
Kingsway Community Connections	-	1,750
Zero Waste Scotland	-	1,116
Glasgow Mental Health & Wellbeing Fund	6,425	-
National Lottery - Cost of Living	55,510	-
People's Postcode Lottery	<u>25,000</u>	<u>-</u>
	<u>299,356</u>	<u>279,668</u>

LINKES [SCIO]**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024****4. OTHER TRADING ACTIVITIES**

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Lunch Club	<u>2,026</u>	<u>-</u>	<u>2,026</u>	<u>2,823</u>

5. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Deposit account interest	<u>301</u>	<u>-</u>	<u>301</u>	<u>213</u>

6. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Employment Allowance	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Community Development Activities	<u>226,568</u>	<u>4,429</u>	<u>230,997</u>

LINKES [SCIO]

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	132,789	152,763
Risk Assessment	504	504
Insurance - Project specific	879	920
Costs of Reopening	-	1,913
Website Maintenance	432	29
Staff Travel	294	290
Cleaning and Toiletries	228	1,009
Computer Maintenance	781	1,378
Disclosures	36	59
Donations/Hardship	433	174
Furniture and Fittings	205	136
Office Supplies & Stationery	1,291	1,668
Postage and Carriage	216	273
Publicity and Printing	1,589	1,518
Repairs and Maintenance	1,446	1,266
Sage Cover	657	638
Telecommunications	1,825	1,865
Creche for Evening Classes	-	2,880
Evening Course	-	3,104
Men's Group	2,443	2,065
Seniors	4,598	4,461
Women's Groups	5,103	3,342
Youth Groups - activities, trips & outings	9,825	8,844
Equipment	395	682
Recruitment	460	243
BMX Girls on Track	-	100
ESOL creche and venue hire	18,356	16,445
Volunteer Expenses	596	892
Food Programmes	5,113	30,332
International Women's Day	1,733	-
Sessional Staff	26,628	22,675
Subscriptions	377	133
Community Integration Events	1,944	5,535
Drop In	3,110	-
Boogie Babies	2,282	2,272
Depreciation	-	31
	<u>226,568</u>	<u>270,439</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

9. SUPPORT COSTS

	2024	2023
	£	£
Staff, Board & Volunteer Training and Development	2,253	2,242
Staff, Board & Volunteer Wellbeing	430	4
Independent Examination	1,020	840
HR Services	671	-
Bank charges	<u>55</u>	<u>93</u>
	<u>4,429</u>	<u>3,179</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

One trustee [REDACTED], was paid a total of £8,172 for sessional work as a groupworker (2023: £4,734). This was at an equivalent rate to other sessional workers and is permitted by LINKES' constitution.

No trustees were paid any remuneration for their role as trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	117,812	135,554
Social security costs	9,352	10,833
Other pension costs	<u>5,625</u>	<u>6,376</u>
	<u>132,789</u>	<u>152,763</u>

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

	2024	2023
		
Office and Project Staff	<u>6</u>	<u>6</u>

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

LINKES [SCIO]

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	51,867	236,216	288,083
Other trading activities	2,823	-	2,823
Investment income	213	-	213
Other income	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total	<u>59,903</u>	<u>236,216</u>	<u>296,119</u>
 EXPENDITURE ON			
Charitable activities			
Community Development Activities	<u>32,374</u>	<u>241,244</u>	<u>273,618</u>
 NET INCOME/(EXPENDITURE)	27,529	(5,028)	22,501
Transfers between funds	<u>846</u>	<u>(846)</u>	<u>-</u>
Net movement in funds	28,375	(5,874)	22,501
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>47,445</u>	<u>48,531</u>	<u>95,976</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>75,820</u></u>	<u><u>42,657</u></u>	<u><u>118,477</u></u>

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	<u>8,313</u>	<u>2,582</u>	<u>10,895</u>
 DEPRECIATION			
At 1 April 2023 and 31 March 2024	<u>8,313</u>	<u>2,582</u>	<u>10,895</u>
 NET BOOK VALUE			
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>

LINKES [SCIO]

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments	<u>542</u>	<u>155</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Deferred income	9,002	-
Accrued expenses	<u>840</u>	<u>840</u>
	<u>9,842</u>	<u>840</u>

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

	2024 £	2023 £
At 1 April	-	-
Deferred in year	9,002	-
Released in year	<u>-</u>	<u>-</u>
At 31 March	<u>9,002</u>	<u>-</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Current assets	107,313	98,417	205,730	119,317
Current liabilities	<u>-</u>	<u>(9,842)</u>	<u>(9,842)</u>	<u>(840)</u>
	<u>107,313</u>	<u>88,575</u>	<u>195,888</u>	<u>118,477</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	-	-	-	31
Current assets	75,820	43,497	119,317	96,725
Current liabilities	<u>-</u>	<u>(840)</u>	<u>(840)</u>	<u>(780)</u>
	<u>75,820</u>	<u>42,657</u>	<u>118,477</u>	<u>95,976</u>

LINKES [SCIO]

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS

	At 1/4/23 £	Net Movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	59,779	5,124	(66)	64,837
Tudor Trust	16,041	2,004	-	18,045
Postcode Lottery	-	24,431	-	24,431
	75,820	31,559	(66)	107,313
Restricted funds				
BBC Children in Need	12,731	530	-	13,261
National Lottery Community Fund	9,076	(2,425)	-	6,651
Impact Funding Partners	-	1,652	-	1,652
Virgin Money Foundation	15,000	(12,038)	-	2,962
GCC - Children's Holiday Food Programme	1,158	(1,224)	66	-
Christina Hendrie Fund	526	(526)	-	-
Youth Social Action Fund	397	5,315	-	5,712
Scottish Power	3,769	(3,769)	-	-
Glasgow Mental Health & Wellbeing Fund	-	3,447	-	3,447
National Lottery - Cost of Living	-	54,890	-	54,890
	42,657	45,852	66	88,575
TOTAL FUNDS	<u>118,477</u>	<u>77,411</u>	<u>-</u>	<u>195,888</u>

LINKES [SCIO]**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024****17. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,552	(4,428)	5,124
Tudor Trust	32,500	(30,496)	2,004
Postcode Lottery	<u>25,000</u>	<u>(569)</u>	<u>24,431</u>
	67,052	(35,493)	31,559
Restricted funds			
GCC Area Committee	6,000	(6,000)	-
BBC Children in Need	32,500	(31,970)	530
National Lottery Community Fund	48,016	(50,441)	(2,425)
Impact Funding Partners	24,084	(22,432)	1,652
Virgin Money Foundation	-	(12,038)	(12,038)
GCC - Children's Holiday Food Programme	5,204	(6,428)	(1,224)
Glasgow Communities Fund	27,048	(27,048)	-
Robertson Trust	15,000	(15,000)	-
Christina Hendrie Fund	-	(526)	(526)
Youth Social Action Fund	21,569	(16,254)	5,315
Scottish Power	-	(3,769)	(3,769)
Glasgow Mental health & Wellbeing Fund	6,425	(2,978)	3,447
National Lottery - Cost of Living	<u>55,510</u>	<u>(620)</u>	<u>54,890</u>
	<u>241,356</u>	<u>(195,504)</u>	<u>45,852</u>
TOTAL FUNDS	<u><u>308,408</u></u>	<u><u>(230,997)</u></u>	<u><u>77,411</u></u>

LINKES [SCIO]

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net Movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	31,299	23,634	4,846	59,779
Tudor Trust	<u>16,146</u>	<u>3,895</u>	<u>(4,000)</u>	<u>16,041</u>
	47,445	27,529	846	75,820
Restricted funds				
BBC Children in Need	13,225	(494)	-	12,731
National Lottery Community Fund	14,163	(5,087)	-	9,076
Virgin Money Foundation	9,250	5,750	-	15,000
GCC - Children's Holiday Food Programme	1,328	93	(263)	1,158
Wheatley Group Graffiti Project	1,000	(1,000)	-	-
BMX Project	1,065	(482)	(583)	-
Christina Hendrie Fund	8,500	(7,974)	-	526
Youth Social Action Fund	-	397	-	397
Scottish Power	<u>-</u>	<u>3,769</u>	<u>-</u>	<u>3,769</u>
	<u>48,531</u>	<u>(5,028)</u>	<u>(846)</u>	<u>42,657</u>
TOTAL FUNDS	<u><u>95,976</u></u>	<u><u>22,501</u></u>	<u><u>-</u></u>	<u><u>118,477</u></u>

LINKES [SCIO]**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024****17. 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	27,403	(3,769)	23,634
Tudor Trust	<u>32,500</u>	<u>(28,605)</u>	<u>3,895</u>
	59,903	(32,374)	27,529
Restricted funds			
GCC Area Committee	6,620	(6,620)	-
BBC Children in Need	33,298	(33,792)	(494)
National Lottery Community Fund	51,330	(56,417)	(5,087)
Impact Funding Partners	15,455	(15,455)	-
Virgin Money Foundation	25,500	(19,750)	5,750
GCC - Children's Holiday Food Programme	6,820	(6,727)	93
Wheatley Group Graffiti Project	-	(1,000)	(1,000)
BMX Project	-	(482)	(482)
Glasgow Communities Fund	25,760	(25,760)	-
Robertson Trust	18,500	(18,500)	-
Christina Hendrie Fund	-	(7,974)	(7,974)
Zero Waste Scotland	1,116	(1,116)	-
Kingsway Community Connections	1,750	(1,750)	-
Youth Social Action Fund	2,397	(2,000)	397
GCFN - Food & Climate Action	1,500	(1,500)	-
Scottish Power	<u>46,170</u>	<u>(42,401)</u>	<u>3,769</u>
	<u>236,216</u>	<u>(241,244)</u>	<u>(5,028)</u>
TOTAL FUNDS	<u>296,119</u>	<u>(273,618)</u>	<u>22,501</u>

LINKES [SCIO]

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

19. PURPOSES OF UNRESTRICTED FUNDS

General funds - the unrestricted, 'free reserves' of the charity

Tudor Trust – funding towards the ongoing operational costs of the charity

People's Postcode Lottery - funding towards the ongoing operational costs and project costs of the charity

20. PURPOSES OF RESTRICTED FUNDS

BBC Children in Need - funding a proportion of our Children and Youth Development Worker's salary, sessional staff costs and a diverse programme of activities children and young people.

Christine Hendrie Fund - term time play sessions and Boogie Babies

Glasgow City Council, Area Committee - contribution to activities for our children and youth project.

Glasgow City Council Holiday Food Programme - funding to provide healthy snacks, breakfasts, lunches and dinners to children and young people attending our holiday programmes and for additional sessional staff.

Glasgow City Council Glasgow Communities Fund – creche provision for ESOL classes and a contribution to salaries

GCVS Glasgow Mental Health & Wellbeing Fund – a contribution to our groupwork programme including venue hire, activities and sessional staff.

Impact Funding Partners - funding for our groupwork programme ((Women's Group, Men's Group, Lunch club) including activities, creche, sessional staff, and creche for our Conversational ESOL class.

National Lottery Community Fund – funding core salaries, running costs and contribution to groupwork activities and events.

National Lottery Community Fund, Cost of Living – funding our support and signposting drops in, support and food related activities and contribution to salaries and running costs.

Robertson Trust - funding a proportion of our Child and Youth Development Worker's salary and sessional staff.

Scottish Power Foundation - contribution to our food work, including food hub, forest garden and contribution to salaries.

Virgin Money Foundation - funding a contribution to our community support and food related activities and a contribution to salaries and running costs.

Youth Social Action Fund – funding our Youth Social action group activities, training and residential weekend for young people as well as sessional staff and a contribution to salaries.