

REGISTERED COMPANY NUMBER: SC216172 (Scotland)
REGISTERED CHARITY NUMBER: SC031160

**Report of the Trustees and
Cessation Financial Statements for the Period 1 April 2024 to 31 July 2025
for
Flourish House**

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

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for the Period 1 April 2024 to 31 July 2025**

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Flourish House

**Reference and Administrative Details
for the Period 1 April 2024 to 31 July 2025**

TRUSTEES	Colin Neil Rutherford Chairperson (resigned 15.12.25) Leah Middleton Treasurer Anthony Kelly (resigned 11.12.24) Stephen Mclellan (resigned 15.12.25) Peter O'Hagan (resigned 25.3.25) Neil Patterson (resigned 25.3.25) Nicholas Hogg (resigned 25.3.25) Costance Young (resigned 25.3.25) Stuart Campbell (resigned 3.2.25) Mary Hanratty (resigned 8.9.25)
REGISTERED OFFICE	23-25 Ashley Street Glasgow G3 6DR
REGISTERED COMPANY NUMBER	SC216172 (Scotland)
REGISTERED CHARITY NUMBER	SC031160
INDEPENDENT EXAMINER	David Nicholls FCCA Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
BANKERS	Bank of Scotland 253 Sauchiehall Street Glasgow G2 3EY
SOLICITORS	Burness Paull Solicitors 242 West George Street Glasgow G2 4QY

Flourish House

Report of the Trustees for the Period 1 April 2024 to 31 July 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 April 2024 to 31 July 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Flourish House exists to support adults experiencing mental ill-health by providing a community-based, recovery-focused programme aimed at reducing social isolation, improving wellbeing, and developing skills for independent living and employment.

Main Activities

During the year, Flourish House continued to deliver its core services, including:

- A clubhouse-model community offering meaningful daily activities
- Peer support groups
- Wellbeing programmes and social inclusion activities
- Vocational training and supported employment initiatives

All activities were undertaken to further our charitable purposes and deliver public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Despite ongoing sector pressures, Flourish House continued to serve members effectively, achieving the following during the year:

- Supported over 200 members through regular engagement in activity
- Delivered over 300 wellbeing, skills, learning and social activities
- Formed a new partnership with Enable, to deliver employability supports
- Continued advocacy and support to members, in particular to manage health matters and welfare benefits issues.

Feedback from members and partners continued to indicate strong positive outcomes and high satisfaction with services.

The Trustees wish to express their deep gratitude to all stakeholders and funders who have supported Flourish House since its creation in 2001; to the dedicated staff who have contributed their skills and compassion throughout its history; and to the members whose involvement has made Flourish House such a unique and inspiring organisation. The Trustees also extend sincere thanks to the Glasgow Association for Mental Health (GAMH) for their invaluable support during and beyond the merger process.

Merger and Transfer of Assets

During the year, the Trustees undertook a strategic review to ensure the long-term sustainability of Flourish House and continuity of support for its members. Following extensive consideration, consultation, and due diligence, the Board resolved that a merger with the Glasgow Association for Mental Health (GAMH) would best secure the future of the organisation's services.

Rationale for Merger

- Alignment of mission and values between Flourish House and GAMH
- Increased capacity for service delivery and development
- Reduction of administrative and financial overhead
- Enhanced resilience within a challenging funding environment

Transfer Process

On 1st April 2025, all assets, liabilities, staff, and ongoing service commitments of Flourish House were formally transferred to the Glasgow Association for Mental Health.

Key steps included:

- Execution of an Asset Transfer Agreement
- Transfer of charitable activities and service contracts
- TUPE transfer of staff
- Communication with members, stakeholders, and regulators
- Formal notification to Companies House and OSCR

Outcome

The transfer ensures continuity of support for all Flourish House members within the broader infrastructure of GAMH. Flourish House has ceased independent operations following the transfer.

Flourish House

Report of the Trustees for the Period 1 April 2024 to 31 July 2025

FINANCIAL REVIEW

Financial position

Income for the year totalled £348,365 (2024: £710,489), with expenditure of £1,086,200 (2024: £389,794), resulting in deficit of -£737,835 (2024: £320,695).

Reserves

Prior to the merger, Flourish House held reserves of £535,660, all of which were transferred to GAMH as part of the asset transfer process.

Principal funding sources

The primary source of income for the organisation was derived from a contract with the Glasgow City Health and Social Care Partnership (HSCP) which ended in July 2025. No Invitation to Tender (ITTs) was issued.

Over the course of the year, financial support was provided by Glasgow City Council Area Partnership Fund and the Scottish Government Mental Health and Wellbeing Fund.

Going concern

As Flourish House transferred all operations and assets to GAMH, the charity will not continue as a going concern. The financial statements have therefore been prepared on a basis consistent with closure and transfer.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 26th February 2001 and registered as a charity on 21st March 2001. The company was established under a Memorandum of Association, which established the objects and powers of the company, and is governed under its Articles of Association.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with the governing document. New Trustees are recruited based on skills needed to support the organisation's mission and are provided with induction and training relevant to their duties.

Organisational structure

Day-to-day operations were managed by the Chief Executive Officer, with oversight from the Board of Trustees, who met regularly throughout the financial year.

Key management remuneration

In the opinion of the trustees there are four members of key management; the CEO & management. This post was paid a gross salary of £133,606 during the year to 31 July 2025 (2024: £133,221).

CESSATION OF TRADING

The charitable company ceased activities on 31 July 2025.

Approved by order of the board of trustees on 4/12/2026 and signed on its behalf by:


.....
Leah Middleton - Trustee

**Independent Examiner's Report to the Trustees of
Flourish House**

I report on the accounts for the period 1 April 2024 to 31 July 2025 set out on pages five to seventeen.

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: 6 February 2026

Flourish House

**Statement of Financial Activities
for the Period 1 April 2024 to 31 July 2025**

		Unrestricted funds	Restricted funds	Period 1/4/24 to 31/7/25 Total funds	Year Ended 31/3/24 Total funds as restated £
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	16,938	3,152	20,090	132,114
Charitable activities					
Support for people living with severe and enduring mental health conditions.	5	323,340	-	323,340	319,906
Other trading activities	3	4,214	-	4,214	2,471
Investment income	4	721	-	721	543
Other income	6	-	-	-	255,455
Total		<u>345,213</u>	<u>3,152</u>	<u>348,365</u>	<u>710,489</u>
EXPENDITURE ON					
Raising funds	7	-	-	-	2,033
Charitable activities					
Support for people living with severe and enduring mental health conditions.	8	<u>1,023,797</u>	<u>62,403</u>	<u>1,086,200</u>	<u>387,761</u>
Total		<u>1,023,797</u>	<u>62,403</u>	<u>1,086,200</u>	<u>389,794</u>
NET INCOME/(EXPENDITURE)		<u>(678,584)</u>	<u>(59,251)</u>	<u>(737,835)</u>	<u>320,695</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>678,584</u>	<u>59,251</u>	<u>737,835</u>	<u>417,140</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>737,835</u></u>

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

Comparative figures for the previous year by fund type are shown in Note 14.

The notes on pages 7 to 17 form part of these financial statements.

Flourish House

Balance Sheet
31 July 2025

	Notes	2025 £	2024 as restated £
FIXED ASSETS			
Tangible assets	16	-	179,149
CURRENT ASSETS			
Debtors	17	-	280,086
Cash at bank and in hand		-	295,795
		-	575,881
CREDITORS			
Amounts falling due within one year	18	-	(17,195)
NET CURRENT ASSETS		-	558,686
TOTAL ASSETS LESS CURRENT LIABILITIES		-	737,835
NET ASSETS		-	737,835
FUNDS	21		
Unrestricted funds:			
General fund		-	473,265
Fixed Assets		-	179,149
Future Property Works		-	10,222
Memberships		-	4,435
Fundraising		-	11,513
		-	678,584
Restricted funds		-	59,251
TOTAL FUNDS		-	737,835

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 July 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 4.12.2026 and were signed on its behalf by:


Leah Middleton - Trustee

The notes on pages 7 to 17 form part of these financial statements

**Notes to the Financial Statements
for the Period 1 April 2024 to 31 July 2025**

1. ACCOUNTING POLICIES

General information

Flourish House is a Scottish company limited by guarantee and governed by its articles of association. It was registered as a charity in Scotland (registered number SC031160) on 21st March 2001. Its registered address is 23-25 Ashley Street, Glasgow, G3 6DR.

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.

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.

Freehold property	- 2% on cost
Office & Other Equipment	- 15% on cost
Motor vehicles	- 25% on cost

Taxation

Flourish House 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.

**Notes to the Financial Statements - continued
for the Period 1 April 2024 to 31 July 2025**

1. ACCOUNTING POLICIES - continued

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

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.

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

As Flourish House transferred all operations and assets to GAMH, the charity will not continue as a going concern. The financial statements have therefore been prepared on a basis consistent with closure and transfer.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Period 1/4/24 to 31/7/25 Total funds £	Year Ended 31/3/24 as restated Total funds £
Donations	4,750	-	4,750	10,525
Memberships	-	-	-	76
Grants	<u>12,188</u>	<u>3,152</u>	<u>15,340</u>	<u>121,513</u>
	<u>16,938</u>	<u>3,152</u>	<u>20,090</u>	<u>132,114</u>

Flourish House

**Notes to the Financial Statements - continued
for the Period 1 April 2024 to 31 July 2025**

2. DONATIONS AND LEGACIES - continued

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

	Period 1/4/24 to 31/7/25	Year Ended 31/3/24 as restated
	£	£
The National Lottery	-	71,687
Bank of Scotland Invest	-	32,844
Other trusts and small grants	6,688	8,020
Glasgow Mental Health and Wellbeing Fund	-	8,962
Glasgow City Council	3,152	-
Hutchesons Education Trust	500	-
The Wood Foundation	2,500	-
Mary Andrew Trust	1,000	-
Ronald Miller Foundation	1,500	-
	<u>15,340</u>	<u>121,513</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	Period 1/4/24 to 31/7/25 Total funds £	Year Ended 31/3/24 as restated Total funds £
Fundraising events	<u>4,214</u>	<u>-</u>	<u>4,214</u>	<u>2,471</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	Period 1/4/24 to 31/7/25 Total funds £	Year Ended 31/3/24 as restated Total funds £
Bank Interest	<u>721</u>	<u>-</u>	<u>721</u>	<u>543</u>

Notes to the Financial Statements - continued
for the Period 1 April 2024 to 31 July 2025

5. INCOME FROM CHARITABLE ACTIVITIES

	Period 1/4/24 to 31/7/25	Year Ended 31/3/24 as restated
	£	£
Activity: Support for people living with severe and enduring mental health conditions.		
Greater Glasgow Health Board	285,000	300,000
Cafe Income	18,724	17,006
Student Placements Programme	2,440	2,900
Partner Fees	11,000	-
Stepping Stones	5,024	-
	<u>1,152</u>	<u>-</u>
	<u>323,340</u>	<u>319,906</u>

6. OTHER INCOME

	Unrestricted funds £	Restricted funds £	Total funds £	Period 1/4/24 to 31/7/25	Year Ended 31/3/24 as restated Total funds £
Other Income	-	-	-		4,862
Strathclyde Pension Fund	<u>-</u>	<u>-</u>	<u>-</u>		<u>250,593</u>
	<u>-</u>	<u>-</u>	<u>-</u>		<u>255,455</u>

7. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds £	Period 1/4/24 to 31/7/25	Year Ended 31/3/24 as restated Total funds £
Events and Promotions	<u>-</u>	<u>-</u>	<u>-</u>		<u>2,033</u>

Flourish House

**Notes to the Financial Statements - continued
for the Period 1 April 2024 to 31 July 2025**

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Support for people living with severe and enduring mental health conditions.	<u>975,420</u>	<u>110,780</u>	<u>1,086,200</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Period 1/4/24 to 31/7/25 £	Year Ended 31/3/24 as restated £
Staff costs	236,199	222,456
Rates and water	3,098	2,119
Insurance	11,423	5,615
Light and heat	16,693	14,818
Telephone	6,492	6,804
Events and Promotions	280	-
Repairs and Maintenance	6,079	13,324
Vehicle Expenses	3,882	2,387
Bank charges	273	156
Travel & subsistence	3,296	958
Legal and Professional Fees	24,162	1,957
Cleaning Costs	3,080	2,518
Other office costs	9,048	6,882
Cafe Expenses	16,509	14,458
Wellbeing Expenses	8,804	2,298
Social Events	3,160	1,394
IT Support	233	1,332
Subscriptions	5,475	2,675
Donation to Courtyard Pantry	75,000	5,000
Donation to GAMH	535,660	-
Depreciation	<u>6,574</u>	<u>6,574</u>
	<u>975,420</u>	<u>313,725</u>

Notes to the Financial Statements - continued
for the Period 1 April 2024 to 31 July 2025

10. SUPPORT COSTS

	Period 1/4/24 to 31/7/25	Year Ended 31/3/24 as restated
	£	£
Wages	108,080	69,836
Audit Fee	-	4,200
Independent Examination Fee	<u>2,700</u>	<u>-</u>
	<u>110,780</u>	<u>74,036</u>

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Period 1/4/24 to 31/7/25	Year Ended 31/3/24 as restated
	£	£
Depreciation - owned assets	<u>6,574</u>	<u>6,574</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

13. STAFF COSTS

	Period 1/4/24 to 31/7/25	Year Ended 31/3/24 as restated
	£	£
Wages and salaries	316,351	244,188
Social security costs	22,804	21,687
Other pension costs	<u>5,124</u>	<u>26,417</u>
	<u>344,279</u>	<u>292,292</u>

Notes to the Financial Statements - continued
for the Period 1 April 2024 to 31 July 2025

13. STAFF COSTS - continued

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

	Period 1/4/24 to 31/7/25	Year Ended 31/3/24 as restated
Office and Project Staff	<u>12</u>	<u>18</u>

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

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	51,465	80,649	132,114
Charitable activities			
Support for people living with severe and enduring mental health conditions.	319,906	-	319,906
Other trading activities	2,471	-	2,471
Investment income	543	-	543
Other income	<u>255,455</u>	<u>-</u>	<u>255,455</u>
Total	<u>629,840</u>	<u>80,649</u>	<u>710,489</u>
EXPENDITURE ON			
Raising funds	2,033	-	2,033
Charitable activities			
Support for people living with severe and enduring mental health conditions.	<u>311,151</u>	<u>76,610</u>	<u>387,761</u>
Total	<u>313,184</u>	<u>76,610</u>	<u>389,794</u>
NET INCOME	316,656	4,039	320,695
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>361,928</u>	<u>55,212</u>	<u>417,140</u>
TOTAL FUNDS CARRIED FORWARD	<u>678,584</u>	<u>59,251</u>	<u>737,835</u>

Notes to the Financial Statements - continued
for the Period 1 April 2024 to 31 July 2025

15. PRIOR YEAR ADJUSTMENT

During the course of the Independent Examination, it was discovered that the charity was entitled to income from Strathclyde Pension Fund of £250,593 in the 2023/24 year. This arose due to the charity's share of the obligations of the fund being in a net asset position at the time of cessation and exit from the fund, confirmed on 28 June 2024. This has been recognised in the prior year and held in the balance sheet as accrued income.

The total effect of this adjustment was to increase income and unrestricted reserves by £250,593.

16. TANGIBLE FIXED ASSETS

	Freehold property £	Office & Other Equipment £	Motor vehicles £	Totals £
COST				
At 1 April 2024	328,707	140,545	38,736	507,988
Disposals	<u>(328,707)</u>	<u>(140,545)</u>	<u>(38,736)</u>	<u>(507,988)</u>
At 31 July 2025	-	-	-	-
DEPRECIATION				
At 1 April 2024	149,558	140,545	38,736	328,839
Charge for year	6,574	-	-	6,574
Eliminated on disposal	<u>(156,132)</u>	<u>(140,545)</u>	<u>(38,736)</u>	<u>(335,413)</u>
At 31 July 2025	-	-	-	-
NET BOOK VALUE				
At 31 July 2025	-	-	-	-
At 31 March 2024	<u>179,149</u>	-	-	<u>179,149</u>

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 as restated £
Other debtors	-	866
Accrued Income	-	275,593
Prepayments	-	<u>3,627</u>
	-	<u>280,086</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 as restated £
Trade creditors	-	4,982
Pension Fund	-	2,758
PAYE and NIC	-	4,789
Credit Card	-	232
Accrued expenses	-	<u>4,434</u>
	-	<u>17,195</u>

Notes to the Financial Statements - continued
for the Period 1 April 2024 to 31 July 2025

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024 as restated
	£	£
Within one year	-	1,727
Between one and five years	-	431
	<u>-</u>	<u>2,158</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 as restated Total funds £
Fixed assets	-	-	-	179,149
Current assets	-	-	-	575,881
Current liabilities	-	-	-	(17,195)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>737,835</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	179,149	-	179,149	185,723
Current assets	516,630	59,251	575,881	249,678
Current liabilities	(17,195)	-	(17,195)	(18,261)
	<u>678,584</u>	<u>59,251</u>	<u>737,835</u>	<u>417,140</u>

21. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/7/25 £
Unrestricted funds			
General fund	473,265	(473,265)	-
Fixed Assets	179,149	(179,149)	-
Future Property Works	10,222	(10,222)	-
Memberships	4,435	(4,435)	-
Fundraising	11,513	(11,513)	-
	678,584	(678,584)	-
Restricted funds			
The National Lottery	51,386	(51,386)	-
Glasgow Mental Health and Wellbeing Fund	7,865	(7,865)	-
	<u>59,251</u>	<u>(59,251)</u>	<u>-</u>
TOTAL FUNDS	<u>737,835</u>	<u>(737,835)</u>	<u>-</u>

Flourish House

Notes to the Financial Statements - continued
for the Period 1 April 2024 to 31 July 2025

21. 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	345,213	(818,478)	(473,265)
Fixed Assets	-	(179,149)	(179,149)
Future Property Works	-	(10,222)	(10,222)
Memberships	-	(4,435)	(4,435)
Fundraising	-	(11,513)	(11,513)
	<u>345,213</u>	<u>(1,023,797)</u>	<u>(678,584)</u>
Restricted funds			
The National Lottery	-	(51,386)	(51,386)
Glasgow Mental Health and Wellbeing Fund	-	(7,865)	(7,865)
Garden Improvement	3,152	(3,152)	-
	<u>3,152</u>	<u>(62,403)</u>	<u>(59,251)</u>
TOTAL FUNDS	<u>348,365</u>	<u>(1,086,200)</u>	<u>(737,835)</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	151,143	322,122	473,265
Fixed Assets	185,723	(6,574)	179,149
Future Property Works	10,222	-	10,222
Memberships	3,327	1,108	4,435
Fundraising	11,513	-	11,513
	<u>361,928</u>	<u>316,656</u>	<u>678,584</u>
Restricted funds			
The National Lottery	55,212	(3,826)	51,386
Glasgow Mental Health and Wellbeing Fund	-	7,865	7,865
	<u>55,212</u>	<u>4,039</u>	<u>59,251</u>
TOTAL FUNDS	<u>417,140</u>	<u>320,695</u>	<u>737,835</u>

Notes to the Financial Statements - continued
for the Period 1 April 2024 to 31 July 2025

21. 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	627,369	(305,247)	322,122
Fixed Assets	-	(6,574)	(6,574)
Memberships	<u>2,471</u>	<u>(1,363)</u>	<u>1,108</u>
	629,840	(313,184)	316,656
Restricted funds			
The National Lottery	71,687	(75,513)	(3,826)
Glasgow Mental Health and Wellbeing Fund	<u>8,962</u>	<u>(1,097)</u>	<u>7,865</u>
	<u>80,649</u>	<u>(76,610)</u>	<u>4,039</u>
TOTAL FUNDS	<u><u>710,489</u></u>	<u><u>(389,794)</u></u>	<u><u>320,695</u></u>

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 July 2025.

23. PURPOSES OF UNRESTRICTED FUNDS

General Funds - The unrestricted 'free reserves' of the Charity

Designated Fixed Assets - Represents the net book value of the charity's tangible fixed assets

Future Property Works- this property reserves represents amounts designated towards future capital improvements. The tangible fixed assets designated fund represents the amount of the charity's funds tied up in fixed assets.

Memberships- the company membership fees

Fundraising- the Flourish House fundraising budget is made up of monies generated through events and activities organised by staff and members throughout the year.

24. PURPOSES OF RESTRICTED FUNDS

The National Lottery- a grant to fund the employment of the two development workers to support the beneficiaries

Glasgow Mental Health and Wellbeing Fund- a grant towards the charity allotment project