REGISTERED COMPANY NUMBER: SC356976 (Scotland)

REGISTERED CHARITY NUMBER: SC012838

EAST PARK SCHOOL

TRADING AS EAST PARK

(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

CONTENTS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

INTRODUCTION

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 year ended 31 March 2026. 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 (FRS102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC356976 (Scotland)

Registered Charity number
SC012838

Registered office
1092 Maryhill Road
Glasgow
G20 9TD

Trustees

Mrs C E McGhee	Chair
Mrs L M Dalziel	Treasurer and Vice Chair
Mrs J McLaren	
Mr K E Deans	
Mrs C Carson	
Mrs C M Matthew	
Mrs V L Buchanan	
Mr A Z Meghji	
Mrs C Jack	
Mrs A M Cavanagh	
Mr G McFarlane	Appointed 17 June 2025

Secretary
Mrs C Gallagher

Senior Management Team
Mr M O'Donnell – Appointed Interim Executive Director 19 November 2025
Mrs G O'Neill – Head of Care Services, previously Interim Executive Director
Mrs C Campbell – Head of Education

Auditors
Dains Audit (Scotland) Limited
169 West George Street
Glasgow
G2 2LB

Bankers
The Royal Bank of Scotland plc
Milngavie Branch
24 Douglas Street
Milngavie
Glasgow
G62 6PB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

Solicitors
Employment Law/H&S Law/HR Advice
Peninsula
Victoria Place
Manchester
M4 4FB

Other legal advice
Brodies LLP
Capital Square
58 Morrison Street
Edinburgh
EH3 8BP

Investment Managers
Rathbone Investment Management
George House
50 George Square
Glasgow
G2 1EH

STRUCTURE, GOVERNANCE AND MANAGEMENT

East Park was founded in 1874 and is governed by a Board of Trustees, appointed in accordance with the charity's Memorandum & Articles of Association.

East Park is a registered charity operating in Scotland (Scottish charity number SC012838), and a company limited by guarantee (SC356976). Details of the trustees and senior management staff who served during the year and since the year-end are provided. The trustees are responsible for ensuring that the annual financial statements prepared give a true and fair view of the state of affairs of the charity at the end of each year and of the incoming resources and resources expensed for each year.

The Board comprises trustees elected for their experience and anticipated contribution to the governance of East Park. The Board meets at least five times a year, approving educational and care strategy and planning, organisational and financial policy, investment and reserves policy, budgets, and corporate and business development plans. It should be noted that none of these prearranged meetings were cancelled and all meetings achieved quorum. The Board operates two Committees - the General Purposes Committee, and the Services Quality Assurance and Development Committee. The Board delegates executive responsibility to the Executive Director and the senior management team who have collective responsibility for the operational management of the organisation.

In 2025/26, there were no trustee resignations, and one trustee was appointed. By the end of the financial year there were, therefore, eleven trustees. Three trustees had come to the end of the term of their initial appointment but elected for re-appointment for another term, which the wider Board approved. The Treasurer's term was also extended by an additional year to support the Board's commitment to strong financial governance.

The senior management team comprises the Executive Director, Head of Care Services and Head of Education. On 19 November 2025 a new Interim Executive Director was appointed. On the same day the Head of Care Service and the Care Service Manager resumed their original posts.

The Board regularly assesses its effectiveness and the skill set and knowledge it requires to operate at a high level. Trustees are appointed from diverse backgrounds for their expertise, knowledge and interest in education, child social care policy, charity law, finance, accounting etc. They are recruited in various ways including advertising. In all cases, at least two members of the Board interview potential new trustees. Any recommendation for appointment is approved at a full meeting of the Board. New trustees are invited to participate in a bespoke induction programme, which was fully revised in 2024/25, and are given detailed information on the operation of East Park, its plans and priorities. Trustees are invited to attend information sessions and seminars organised internally and by external bodies, to keep them up to date on relevant policy, legislation, charity law and other matters. Trustees hold regular reflection sessions, and each Trustee has an annual review with the Chair of the Board.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

The trustees consider that the Interim Executive Director, the Head of Care Services and Head of Education are the key management team, being those with the authority and responsibility to direct and control the charity. The remuneration policy for all employees is to match skills, experience and qualifications of each position consistent with a framework and considering market levels in the locality of the employment base. East Park strives to pay inflation related annual cost of living increases and to monitor pay trends within the grant aided and independent special needs school/residential sector.

In addition to maintaining close relationships with regulatory bodies and commissioning managers from local authorities, East Park participates in a number of networks to ensure it keeps abreast of legislative requirements, best practice and innovation relevant to its work. These include, but are not restricted to:

- Educating Through Care Scotland (ETCS)
- Grant-aided Special Schools Group and other Scottish Government Groups
- National Autistic Society
- Scottish Council of Independent Schools (SCIS)
- Scottish Physical Restraint Action Group (SPRAG)
- Restraint Reduction Scotland (RRS)
- Reflection and Action Learning Forum (RALF/CELCIS)

OBJECTIVES AND ACTIVITES

Objectives and Aims

The objectives for which East Park was established as stated in the Memorandum of Association are:

"The advancement of education and the advancement of care by the provision of a range of residential, social, and educational services on a short- or long-term basis to children and young people with complex additional support needs arising from profound learning disabilities and/or autism spectrum disorder, sensory/motor and physical impairments with associated challenging behaviours."

East Park constantly strives to put the children and young people at the centre of the provision of these services, working with families and external partners, seeking innovative, creative and effective personalised approaches enabling each individual to reach his or her maximum potential.

East Park responds to the needs of national and local communities, whilst regularly reviewing and adapting this provision to meet the evolving needs of the communities, in the care and education of children and young people with highly complex additional support needs. East Park recognises the continuing and increasing need to support young people on the autism spectrum and has responded to this by developing a specialist workforce with high-level skills and expertise. East Park's core provision is provided to approximately 30 children and young people from across Scotland. It is a holistic education and care service that seeks to provide the children and young people with the life skills and coping strategies to enable them to develop more self-awareness and self-regulatory coping strategies and so introduce a new cycle of positive experiences and expectations. This in turn leads to increased confidence, success and increased social participation. East Park also provides a post school service called Workmates, which enables young people to further develop their coping strategies into adulthood.

Each child and young person's needs are assessed and an individualised plan to support the achievement of targeted outcomes is established. Their progress is monitored closely with the plan and target outcomes adjusted as required to support development. Each young person's achievements provide evidence of their and the organisation's success. The work at an individual level is monitored at an organisational level within the different strands of the annual departmental plans under the main priorities: wellbeing, quality of life outcomes, quality improvement and continuing professional development.

East Park's success at an organisational level is measured against the delivery of the organisational Business Development Plan and the positive outcomes achieved by the children and young people. The Business Development Plan is reviewed regularly by the Board and formally approved annually. The Business Plan is underpinned by departmental operational plans, including The School Improvement Plan, Residential Services Development Plan and the Workmates Development Plan. The current Business Development Plan covers the period 2026-2029 in line with the anticipated ending of the Scottish Government Grant.

Trustees assess the performance of the organisation via regular internal and external reporting to the Board. External reports on the quality and success of East Park's work include the Care Inspectorate, Education Scotland, the National Autistic Society and the Scottish Qualifications Authority inspections and re-accreditations.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

RISK MANAGEMENT

The Board places a high priority on effective risk management to ensure that the charity operates within its financial capabilities and makes prudent financial decisions. In addition to financial risk management, the trustees also place a high priority on minimising exposure to risk to service users, staff and visitors. Policies and procedures are in place covering care practice and provision, health and safety related matters, fire, administrative arrangements, etc. Detailed risk assessments are in place and are reviewed regularly to protect the health, safety and welfare of the children, young people and staff.

The organisation wide Risk Register is reviewed on a rolling basis at each meeting of the SMT, General Purposes Committee and the Services Quality Assurance and Development Committee which report back to the Board.

The Board reviews the Risk Register annually. The principal risks are identified and mitigation strategies discussed and agreed.

As at March 2026, the Board had identified that whilst there were some significant risks during 2025/26, East Park had managed these with prudent financial planning, robust mitigation and business contingency planning, sufficient to lower what initially were high risks. This included the ongoing cost of living crisis, the impact of the October 2024 UK Government Budget (e.g. increase in NI thresholds and employers NI contributions, VAT on Independent Schools), any continued fallout from the organisation's exit from the Scotland Excel Framework and associated negative impacting factors such as care sector staffing shortages and recruitment. The objective to reduce the grant income in agreement with the Scottish Government by 2028/29 is an ongoing risk.

Strategy to manage risk

East Park continues to ensure strategies, systems and plans, e.g. The Business Continuity Plan and Significant Adverse Event Plan are in place to mitigate against uncertain and changing financial and staffing challenges. While staff recruitment and retention, particularly in the residential services, continues to challenge, the residential services have managed to maintain the quality of service afforded to the children and young people, always maintaining 'more-than' safe levels of staffing to ensure quality experiences, activities and outings. This has been possible due to staff from school and Workmates being willing to undertake occasional additional shifts in the residential services.

Services continue to be fully subscribed with weekly requests for placements.

The physical and emotional health and well-being of staff continues to be a priority as rates of staff sickness absence continue to impact. A variety of staff support strategies have been put in place including staff wellbeing days, communications to raise awareness of specific health conditions/promotions, such as Stress Awareness Month and *Movember* – Men's Health Awareness Month, externally facilitated wellbeing sessions such as, *Sleep Better to Work Better*, and the development of a wellbeing space for staff (The Sanctuary).

Whilst East Park has continued to thrive in delivering excellent services across the organisation over the past year, the above risks will require to be closely monitored and reviewed during 2026/27.

ACHIEVEMENT AND PERFORMANCE

Residential Care Services

East Park provides a residential care service to children and young people with complex additional support needs, many of whom are neurodivergent with co-occurring conditions and require positive behaviour support. Most of the resident children and young people attend East Park School, however, where a referred young person's existing school placement is meeting their educational needs and is within daily travelling distance, they may continue to attend that school.

East Park's residential care service consists of four high-specification community houses, all of which are set within pleasant residential developments in north-west Glasgow, and two houses on East Park's main Maryhill Road campus, which constitute our Intensive Support Service. This part of the service specialises in the support of children and young people who struggle to share their living space with others and have difficulty managing transitions to their education placement. In this accommodation, each child has their own small studio with bedroom, en-suite shower room and sitting room.

All resident children and young people are supported, in collaboration with their families and stakeholders, in their aspiration to live socially valued and fulfilling lives as part of the community, experiencing neighbourly relationships, and having full access to local community activities and resources.

ACHIEVEMENT AND PERFORMANCE (continued)

The human, social environment of positive, loving, nurturing interactions within high quality indoor and outdoor spaces facilitates the provision of a happy, stimulating, and empowering living and learning environment for the resident child or young person. This enables young people to develop to their potential and be aspirational in their personal ambitions. This supports the design and delivery of quality-of-life outcomes that are meaningful to each individual and underpinned by an ethos of risk enablement.

Every resident young person has a team of keyworkers who each act as a designated link person co-ordinating all aspects of the young person's care. The keyworker supports the young person on a day-to-day basis and works closely with education staff to develop and implement consistent supportive strategies. These strategies are most often focussed on reducing the child or young person's autism-related anxieties and behavioural challenges, building on their strengths, motivation, and interests, and maximising their receptiveness and disposition to learning and exploring the world around them.

In relation to the planning and reviewing process, the keyworker will also support the young person to express their views and choices and to participate, as far as is possible, in all decisions, which may affect their lives.

Key Achievements for 2025/2026

Key staff have continued to contribute to and participate in national conferences, specialist interest groups, policy-setting fora and research programmes. e.g., with the Centre of Excellence for Children's Care and Protection (CELCIS), Scottish Physical Restraint Action Group (SPRAG), Restraint Reduction Scotland (RRS) and other national groups such as Educating Through Care Scotland (ETCS), Scottish Council for Independent Schools (SCIS) and Grant Aided Special Schools (GASS). Our membership of these groups ensures that East Park staff are contributing to and utilising best practice methodology in the design of Quality-of-Life Outcomes. Participation in these practice-sharing groups has also facilitated staff to use the knowledge gained for team self-evaluation, ultimately benefitting the young people we support.

In 2025, several Team Leaders and Depute Team Leaders participated in SPRAG's Reflection and Action Learning Forum (RALF) project. Two staff progressed to the role of RALF Facilitator for CELCIS, with one facilitating six sessions with external groups. In addition, two senior staff members, one from school and one from the residential service, were selected to participate in a research and knowledge mobilisation project, *Holding Differently, Containing Distress*. This is being funded by the Scottish Government and is being led by SPRAG.

Throughout 2025, East Park has maintained our commitment to 'Keeping the Promise'. We have achieved this by:

- Using a suite of augmentative and alternative communication methods to give the children/young people we support a voice, ensuring that they are listened to, and that their views, desires and aspirations are meaningfully considered in any decision-making about their life, their care and their education.
- Recognising that while all children should preferably grow up within a loving family home, where that presents challenges, we will support parents and families to ease the pressure. Where remaining at home becomes untenable, our residential staff ensure that resident children and young people are thriving in a loving and valuing environment, surrounded by people they can trust and with whom they feel safe.
- Recognising that children/young people need a nurturing, loving and valuing environment in order to thrive. Parents, siblings, and extended family members are encouraged and facilitated to be actively involved in the child/young person's care and support. This helps to maintain and strengthen family bonds and relationships and supports the child/young person to retain a strong sense of identity, belonging, and understanding of their own personal history.
- Acknowledging that at East Park our staff are our most valued resource. Our residential childcare colleagues are dedicated, resilient and highly motivated. They are committed to a collaborative approach with our young people; supporting them to navigate the often-confusing world around them; helping them to develop coping and self-regulatory strategies for difficult times and supporting them to develop a secure and resilient attachment base, which will stand them in good stead as they grow and develop.
- Our comprehensive cross-organisational staff training programme underpins our core objective of improving the quality of life of the children and young people we support and directly reflects their developmental needs. Topics include Play Pedagogy based on Froebelian Theory, Transforming Psychological Trauma, Love and Nurture in the Context of Children's Rights and Maintaining an Autism-Informed Culture of Positive Communication. These internally developed, bespoke training courses support our staff to take a strengths-based approach and to persevere in identifying strategies for the effective support of individual children and young people.
- Staff are encouraged to develop nurturing, compassionate and respectful relationships with children, young people and their families. These strong caring relationships cannot simply terminate when a child/young person transitions to adult services. Where appropriate and where the young person wishes to remain in contact, staff are encouraged and supported either individually or via the Lifelong Links programme, to maintain these supportive friendships beyond East Park and into adult life.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

ACHIEVEMENT AND PERFORMANCE (continued)

- Recognising East Park plays a pivotal part in the child/young person's support structure as they progress through their care and education journey. We are committed to working collaboratively with all appropriate people and agencies, in particular the child and their family, to ensure that they receive the right support from the right people at the right time. Quality of Life Outcomes, designed in partnership with the young people, capture their voices and choices and create a strong foundation for continuous success in adult life.
- We have continued to progress our organisation-wide initiative to reduce, as far as possible, the use of restrictive practices and data captured throughout 2025 evidences our success to date. We have achieved this by:
  - Ensuring that all interventions on behalf of our young people are loving and nurturing, provide an observable benefit to them, and are the least restrictive option available to staff.
  - Changing and assessing how behaviours that challenge are managed across all East Park services.
  - Promoting a culture based on nurture, relationships, compassion and the promotion of emotional recovery and repair.
  - Ensuring that practice across the organisation reflects the rights of children and young people to feel safe and protected from harm.
  - Promoting the concept of risk enablement across the organisation so allowing children and young people to take measured and carefully considered risks leading to personal growth and skills development within the context of children's rights.
- Throughout 2025, our recognised expertise in autism has led to a high number of referrals for children and young people who have autism, have either an absence of or very limited functional language, a disorder of intellectual development and behaviour that challenges. This is evidenced in the success that we have achieved in working with young people with this profile of need. Over the course of 2025, this has also led to requests from the Care Inspectorate for key East Park staff to offer support to other services.

Challenges in 2025/2026

The main challenge for the residential service in East Park from 2025/2026, as in the care sector across the UK, has been the continued shortage of suitable staff. Staff vacancies are constant and the attainment of a full staffing establishment elusive. Despite this, we have not dropped below safe staffing levels in accordance with our own internal Safe Staffing Policy and The Health and Care (Staffing) (Scotland) Act 2019 (HCSA). We have managed this due to our large Bank Staff list and also staff from Workmates, school or residential teams who volunteer for additional shifts.

Care Inspections, Accreditation and Duty of Candour

Care Inspections

There were no Care Inspections during the financial year 2025/2026.

National Autistic Society Accreditation

East Park School and Residential Services successfully retained our Advanced Autism Accreditation award in October 2023 and will be fully assessed again in October 2026.

Duty of Candour

East Park had no Duty of Candour events in the year 2025/26. As required, the annual Duty of Candour report is published on our website in April every year.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

ACHIEVEMENT AND PERFORMANCE (continued)

Education Services

School

Introduction

East Park School provides education for children and young people between the ages of 5 and 18, with complex additional support needs. All pupils have a significant learning difficulty coupled with autism and other potential barriers to learning including dysregulated behaviour.

Pupils attending East Park require specialist environments and strategies to enable access to a rich and purposeful curriculum. The school provides comprehensive learning environments and opportunities through:

- Personal Support Plans
- Individual and group teaching and learning
- Individualised programmes based on the Curriculum for Excellence
- Outdoor learning activities
- Specialised resources and equipment
- Use of community facilities and amenities

Our facilities include shared classroom spaces with integrated kitchens, side rooms and direct access to the well-equipped central garden, a range of smaller, individual classrooms adapted to meet individual requirements, The Hive for lunches, larger group activities and celebrations, the Glow Room Multisensory space, the Book Nook, a Soft Play area, a life skills suite and a large multi-use hall.

Many of our pupils are non-verbal communicators; a significant number require personal care, the majority have no sense of danger, and all require a high staff ratio to enable them to successfully access the full curriculum and the wider community.

Education Scotland

East Park School was last inspected in December 2016, and engagement with the inspection team continued following their assessment as 2 weak and 2 satisfactory grades. Following this report and a series of follow up visits, we were delighted to receive their written report on 25 June 2019, signing off the original inspection visit. It is likely that the school will be inspected again soon; a pandemic recovery visit from Education Scotland took place in June 2022 as part of a voluntary support programme and although a formal report was not provided for that diet of inspections, the feedback was very positive. Our last annual engagement visit from our link inspector was 10 March 2025.

The school management team consists of 2 Principal Teachers and 2.8 FTE Senior Learning Support Workers, who work with the Head of Education to manage the daily running of the school and the implementation of the School Improvement Plan (SIP). The Services Quality Assurance and Development (SQAD) Committee continued to receive detailed reporting on progress throughout 2025/26, with further reports being provided to the Board. Quality assurance is also monitored via the SQAD Committee.

Key Developments

The SIP includes 6 improvement priorities with improvement work taking place across the school session. These are:

- Priority 1: To promote a rights-based culture across the school, providing a safe and inspiring place to learn and to achieve the silver rights respecting school award with a key focus on Article 31
- Priority 2: To raise attainment and achievement by collating, recording and celebrating successes and achievements of our learners at school and beyond to recognise the range of skills and personal successes at home and within the community
- Priority 3: To improve literacy across the school for all learners
- Priority 4: To expand opportunities across the curriculum for all children and young people to develop skills through Outdoor Learning, including residential experiences where appropriate
- Priority 5: High quality learning and teaching is taking place across the school, promoting challenge and pace
- Priority 6: To ensure ongoing improvement in children and young people's health and wellbeing

ACHIEVEMENT AND PERFORMANCE (continued)

We have also:

- Participated in Outdoor Classroom Day
- Hosted 2 HNC Social Care student placements
- Led wellbeing sessions for staff (SLT and Classroom Practitioners) for the National Complex Needs Network in April
- Participated in the national Curriculum Improvement Cycle collaboration work led by Education Scotland for Health and Wellbeing and the core group for Expressive Arts, ensuring that the voice of learners with complex needs is included in that work
- Achieved the Gold Green Tree Award on 13 May 2025
- Completed our second Eco-Schools Green Flag Award on 27 June 2025
- Awarded ELKLAN accreditation on 05 September 2025
- Presented at the Edinburgh Froebel Network Conference in November 2025
- Hosted Autistic Play project ‘Function Schmunction’ from October 2025 to February 2026
- Facilitated a parent session about the Independent Living Fund in February 2026
- Held a fundraising event in March 2026 for Comic Relief.

SQA Awards 2024-2025

Young people are presented for a range of awards at National 1, and at National 2 or 3 where possible, from S4 onwards. In June 2025:

- 62 units were completed at N1
- 26 Personal Achievement Awards were completed at N1
- 12 units were completed at N2
- 14 candidates were presented for a total of 100 units, an average of 7.1 per candidate, a slight increase from 6.8 last year.

5 learners completed JAS Awards; this was the fifth time we undertook the JASS Awards, an accreditation programme for younger learners, before moving on to SQA awards from S4.

Workmates

Service Overview

Workmates continues to provide tailored support to young adults aged 17–25 with additional support needs. The service maintains delivery across both 1:1 and 2:1 support models, ensuring flexibility to meet individual requirements.

Leadership and Staffing

The Service Manager, in post since December 2024, has brought much-needed stability and consistency to the service. The service has operated without a Senior Learning Support Worker since October 2025, despite three recruitment campaigns. We are pleased to confirm that a successful candidate will take up post on 13 April 2026.

The current team comprises 13 Learning Support Workers, with one vacancy. In addition, we benefit from a reliable pool of bank (sessional) staff who provide valuable continuity.

Service Users and Referrals

There are currently 14 young people attending Workmates, with one individual due to transition out of the service in August 2026. We have received three new referrals for the period June to September 2026, all funded through Glasgow City Council via Self-Directed Support options 2 and 3.

As of February 2026, Workmates is no longer part of the Glasgow City Council Framework Agreement. However, this change has not adversely affected referral levels. Between November 2025 and December 2026, approximately 16 referrals have been received from parents and social workers. While most referrals are from within Glasgow, there has also been interest from neighbouring authorities, including Argyll and Bute and West Dunbartonshire.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

ACHIEVEMENT AND PERFORMANCE (continued)

Quality Assurance and Inspection

There has been no Care Inspectorate visit since July 2019, when the service underwent an unannounced inspection as part of a pilot model. The service (East Park) achieved grades of:

- Very Good (5) for supporting people's wellbeing
- Good (4) for care and support planning

This represented an improvement on the previous evaluation, which graded the service as Good (4) across all areas.

The Services Quality Assurance and Development (SQAD) Committee has continued to receive detailed progress reports throughout 2025/2026, with additional oversight provided by the Board. Quality assurance remains a key area of focus.

Key Developments

Recent developments within Workmates include:

- Establishment of partnerships with three new community providers, offering yoga, music, and wider community-based activities
- One staff member has volunteered to be our wellbeing champion to support staff morale and communication, including knowledge sharing about Westfield support services.
- Two staff have volunteered to take forward a Leadership Group, involving staff and young people, to enhance choice and control in daily activities. This is in its early stages.
- Two young people participating in community-based work placements
- Participation in the annual Go Dance event at the Theatre Royal on 24 April 2026, alongside groups from across Scotland
- Identification of additional dedicated space for Workmates, enhancing opportunities to support young people's health, wellbeing, and development
- Development of a strategic paper and short-term plan to inform future direction and sustainability of the service

Next Steps and Recommendations –

1. Focus will remain on strengthening staffing structures, maintaining referral pathways, enhancing service delivery through partnerships, and progressing strategic planning to support the long-term future of Workmates.
2. Arrange focused time in October 2026 to discuss the Strategic direction of workmates.

Learning and Development

East Park is committed to delivering a comprehensive programme of learning and development opportunities to colleagues across East Park. Through our blended learning approach, our personal and professional development opportunities ensure that all colleagues have access to high quality resources to build, enhance and update the skills and knowledge necessary for the delivery of high-quality outcomes and innovative practice to support all of our children and young people using our service.

The Learning & Development team continues to support staff in achieving the required qualifications for registration with the Scottish Social Services Council, and recognition with His Majesty's Inspectorate and Autism Accreditation with the National Autistic Society. Our Learning & Development team works with colleagues to provide the support, including any special arrangements, they may require undertaking their qualification.

Our Learning & Development team currently supports:

- 18 candidates undertaking SVQ 3 Social Services children and young people award
- 15 candidates undertaking HNC Social Services award
- 1 candidate undertaking level 4 HNC Social Services award through Clyde College
- 8 candidates undertaking SVQ 3 Social Services award through our external provider, RT Resources

Fundraising and Volunteers

East Park has experienced a positive year of fundraising, with income generation supporting a range of initiatives that enhance and add value to core service delivery. While fundraising has previously been largely project-driven, this year has seen a broader and more flexible approach, allowing income to support both specific initiatives and wider organisational priorities.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

ACHIEVEMENT AND PERFORMANCE (continued)

Total unrestricted income for the year amounted to £49,930, with a further £62,292 received in restricted funding. In addition, gifts in kind were estimated at a value of £12,671, reflecting the continued generosity and practical support provided by partners and the wider community.

This year has also provided an opportunity for reflection and development, with an internal departmental review undertaken and both the Fundraising and Marketing & Communications strategies currently under review. A new 12-month delivery plan is in development to strengthen future activity, improve targeting, and maximise income potential.

Community support has remained a vital part of East Park's fundraising success. Notable contributions included support from Caddy's Ices, the donation of a holiday (caravan weekend) for a young person, and generous input from Rangers Charity Foundation, who provided two blocks of football coaching. Events such as Doors Open Day were also well supported and provided valuable opportunities for engagement with the local community.

Corporate partnerships continue to play an important role, with standout support received from organisations including Itison, Primark, and Pelion.

Fundraising income has enabled the delivery of several impactful initiatives over the year. Highlights include the provision of iPads to support communication, giving children a stronger voice and greater independence, and the installation of sensory rooms within two residential houses, enhancing the living environment and wellbeing of residents.

Overall, the year reflects steady progress, strong community and corporate engagement, and a continued focus on ensuring fundraising delivers meaningful impact for those supported by East Park.

FINANCIAL REVIEW

Financial Position

Trustees and the Senior Management Team are responsible for the financial performance of East Park and its services. The Senior Management Team is responsible for ensuring that services are efficiently managed and subject to on-going financial monitoring and review to ensure that costs are maintained within achievable income levels.

The Statement of Financial Activities at page 18 details the financial results for the year ended 31 March 2026. Income totalled £10,851,072 (2024/25: £9,621,109) with expenditure before gains/losses and transfers of £10,690,492 (2024/25: £9,701,717). After accounting for a gain on investments of £481,602 (2024/25: £29,234) there was a final surplus in the year of £642,182 (2024/25: deficit £51,374).

The principal sources of funding for East Park are fees charged to local authorities for the provision of educational and residential childcare services and direct grant funding from the Scottish Government. More detail is provided in notes 3 and 6. A significant proportion (approximately 85%) of East Park's expenditure is on staffing resources to ensure we adequately care for and support our children and young people, helping them to achieve their maximum potential.

The notes to the financial statements provide more detailed information on total income and expenditure during the year. Income from charitable activities was higher than the previous year due to an increase in support provided to children and young people. There continued to be some challenges around meeting our planned income targets for the year due to our budgeted fee increase not initially being accepted by the local authorities, but after a period of negotiation all but one authority has accepted the increase. The growth in service provision also increased staffing and other costs, and these costs were carefully managed in line with service requirements. Some pressure was experienced from staff absences during the year, with recruitment and retention of staff continuing to be challenging.

The value of the Tangible Fixed Assets fund as at 31st March 2026 is £7,360,144 (2024/25: £7,584,923), reflecting funds tied up in the properties, fixtures, fittings, and motor vehicles. This leaves a total General Fund balance of £8,432,494 at 31 March 2026 (2024/25: £7,581,590). Of this total, £5,725,758 is held within East Park's investment portfolio comprising fixed investments of £5,612,295 and £113,463 held in cash with East Park's fund managers, Rathbone Investment Management. Within the total General Fund balance of £8,432,494, our Reserves are £5,560,412, with designated funds being £2,872,082. The balance on the restricted funds as at 31 March 2026 was £41,984 (2024/25: £25,927). Note 20 to the financial statements details the movements in all funds.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

FINANCIAL REVIEW (continued)

Investment Policy and Objectives

East Park holds an investment portfolio with Rathbone Investment Management. A discretionary investment arrangement exists with the appointed fund managers. The investment objectives continue to be a balance between income and capital growth with a medium degree of risk. The Investment Policy is reviewed annually. This policy states that fund managers must ensure that funds are invested in line with due ethical considerations being given to the charitable objectives of East Park. At the balance sheet date, these investments were valued at £5,725,758, represented by fixed investments of £5,612,295 and cash of £113,462. Movements in the fixed investments are detailed in note 17. Income from the portfolio was £133,746 in 2025/26 (2024/25: £134,651).

As can be seen from the Statement of Financial Activities on page 18, a gain in investments of £481,602 arose in 2025/26. This compares with the gain of £29,234 experienced in 2024/25. We have again experienced fluctuations in our portfolio throughout 2025/26, which fortunately has resulted in a favourable outcome this year, but the uncertainty around this will continue to be monitored.

In addition to this, East Park holds cash investments in support of its general operating reserve.

Reserves Policy

The Reserves Policy was reviewed during the year, and a revised Reserves Policy was approved in March 2026 for the year 2026/27. The Reserves Policy for 2026/27 set reserves at 6 months of the operational budget to ensure reserves remain appropriate for current circumstances.

The General Fund balance is £8,432,494 at 31 March 2026. The revised Reserves Policy in August 2026 agreed an available sum of £566,351 to be designated to support service improvements and development as contained in the approved 2026/29 Business Development Plan at that time. There were a number of projects funded from this designated sum during 2025/26. In addition, the investment gain of £642,182 has impacted our funds at the balance sheet date. Furthermore, the revision of the Reserves Policy in March 2026 will have a significant impact of the designated fund balance at 31 March 2026. As a result of changes in the year, designated funds have increased to £2,872,082.

Designated funds will support service improvements and development within the approved 2026/29 Business Development Plan. This will be reviewed and finalised following approval of the audited financial statements. Due to rising costs, we have had to amend our Reserves Policy to retaining approximately 6 months of our operational budget, resulting in our Reserves being £5,560,412. In line with the approved Reserves Policy, £3,671,000 is held as a strategic reserve, with funds invested in our Investment Portfolio to generate investment income in support of our ongoing objectives. The balance of £1,889,412 remains as an operational reserve to support day to day operational requirements and any commitments being carried forward from 2025/26. The Reserves Policy will be reviewed by the Board in March 2027.

East Park recognises that the delivery of highly specialist, high-quality education and care must be matched by a rigorous commitment to the cost-effective use of resources. Throughout the year, Trustees and the Senior Management Team have maintained a strong focus on reducing avoidable inefficiency, controlling expenditure, scrutinising cost pressures and ensuring that resources are directed towards activities that have the greatest impact for children and young people. This is particularly important in the context of the public funding environment in which East Park operates, and the responsibility to demonstrate good value for money to local authority commissioners and the Scottish Government. The Board is clear that financial stewardship is not simply a matter of balancing income and expenditure, but of ensuring that every available resource is used wisely, transparently and in furtherance of East Park's charitable purpose. This disciplined approach to financial management supports both the sustainability of the organisation and the confidence of commissioners, families and stakeholders that East Park continues to provide specialist services of high quality, strong impact and demonstrable value.

Going Concern

In preparing these financial statements, budgets have been examined and the Funds of the charity reviewed. The trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the near future. The cost-of-living crisis continues to provide some uncertainty, particularly around staff absences and staff recruitment and retention. However, we are confident that the actions that continue to be taken across East Park and the ongoing support of the Scottish Government and local authorities will mitigate against any detrimental impact on our continued operations. Furthermore, we have a strong level of Reserves which provides additional assurance. We are also exploring means of ensuring that our income is resilient and can withstand future challenges. Throughout 2025/26 we have shown that we have the processes and finance in place to ensure we can manage any uncertainty, and we are confident that this will continue into 2026/27. As a result, the trustees continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

FINANCIAL REVIEW (continued)

Pensions

East Park has in place two main pension arrangements: The Scottish Teachers' Pension Agency for teaching staff and the People's Pension for non-teaching staff. There are no material liabilities arising from either.

FUTURE STRATRGIC CONSIDERATION

East Park continues to operate in a challenging external environment. During the year, strategic planning and the pace of some planned developments were shaped by a number of factors, including the continuing effects of the cost-of-living crisis, uncertainty around local authority responses to fee increases, additional employer cost pressures, and the sustained inflationary impact on materials, resources and site improvement works.

Notwithstanding these pressures, the Board remains committed to the long-term development of East Park and to ensuring that the organisation continues to provide high-quality, distinctive and sustainable services for children and young people with complex needs.

Our key strategic considerations remain as follows:

- continuing to improve the physical environment across the East Park estate to ensure that it reflects the quality of our care and education, supports positive outcomes, and is fit for the future.
- extending the reach and awareness of East Park's distinctive offer across Scotland through a clearer strategic approach to profile, relationships and service development.
- exploring appropriate opportunities for off-site and outreach activity, including school, residential and Workmates-related provision, where these align with East Park's mission, expertise and capacity.
- continuing to advocate strongly on behalf of children and young people placed at East Park, while also contributing our voice and expertise where wider sector advocacy is required.
- development of a comprehensive People Strategy to ensure that we can continue to recruit, retain and develop the skilled workforce that we need.

The Board recognises that future progress must be balanced carefully against financial sustainability, workforce capacity and the changing expectations of commissioners and regulators. Our approach will therefore remain ambitious but measured, with a continued focus on prioritisation, affordability and long-term impact.

The priorities for the period 2026–2029 are:

Priority	Description
Priority 1 – Delivering quality improvement and service development	To deliver focused, realistic and prioritised improvements across East Park's services, in line with the Business and Development Plan, ensuring that quality, sustainability and the needs of children and young people remain central.
Priority 2 – Strengthening culture and partnership across East Park	To further embed a cohesive organisational culture across all services, strengthening collaboration, consistency and shared ownership of what makes East Park an excellent place to learn, live and work.
Priority 3 – Developing and sustaining workforce expertise	To maintain and deepen the specialist knowledge and capability of staff, recognising that our ability to deliver excellent outcomes depends on a confident, skilled and well-supported workforce.
Priority 4 – Strengthening linked technology for communication and effectiveness	To continue developing the use of compatible and linked technology to increase cross organisational communication and effectiveness. The focus will be on technology to support the outcomes of children and young people as well as to enhance staff efficiency.
Priority 5 – Consolidating good governance and compliance	To consolidate and embed good governance, linked technology, regulatory and mandatory compliance across HR, pension provision, financial management, estate management, H&S, environmental legislation, Data Protection, Freedom of Information and other functions.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

STATEMENT OF TRUSTESS RESPONSIBILITES

The trustees (who are also the directors of East Park School for the purpose of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 “The Financial Reporting Standard applicable un the UK and Republic of Ireland”.

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company’s auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

AUDITORS

The auditors, Dains Audit (Scotland) Limited were appointed as auditors of East Park for a three-year period from November 2023.

This report has been prepared in accordance with Chapter 3 of Part 16 of the Companies Act 2006.

Approved by order of the Board of Trustees on 6 July 2026 and signed on its behalf by:

C McGhee
Chair of East Park Board of Trustees

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF EAST PARK SCHOOL

Opinion
We have audited the financial statements of East Park School (the 'charity') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

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

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

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

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

Other information
The Directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report, included within the trustees' annual report.

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

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF EAST PARK SCHOOL

Responsibilities of Directors
As explained more fully in the statement of Trustees' responsibilities, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- We ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We identified the laws and regulations applicable to the company through discussions with directors and management and from our knowledge of the regulatory environment relevant to the company.
- We assessed the extent of compliance with laws and regulations through making enquiries of management and inspecting legal correspondence.
- We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud and their knowledge of actual, suspected and alleged fraud.
- To address the risk of fraud through management bias and override of controls, we tested journal entries to identify unusual transactions, we assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias and we investigated the rationale behind significant or unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF EAST PARK SCHOOL

Use of our Report
This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Brian Thomson BA(Hons) CA (Senior Statutory Auditor)
for and on behalf of Dains Audit (Scotland) Limited

Statutory Auditor
169 West George Street
Glasgow
Scotland
G2 2LB

Date: 20 July 2026

Dains Audit (Scotland) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2026

		2026			2025
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
INCOME					
Donations and legacies	3	1,365,212	62,292	1,427,504	1,243,888
Charitable Activites:	6				
- School		1,164,550	-	1,164,550	1,011,540
- Supported accommodation		7,528,232	-	7,528,232	6,606,536
- Workmates		564,548	-	564,548	568,105
Other trading activities	4	1,590	-	1,590	5,504
Investment income	5	164,648	-	164,648	185,536
Total		**10,788,780**	**62,292**	**10,851,072**	**9,621,109**
EXPENDITURE					
Raising funds	7	165,881	-	165,881	162,459
Charitable activities:	8				
School		2,913,798	8,587	2,922,385	2,696,504
Supported accommodation		6,977,599	-	6,977,599	6,250,185
Workmates		624,609	18	624,627	592,569
Total Expenditure		**10,681,887**	**8,605**	**10,690,492**	**9,701,717**
NET INCOME/(EXPENDITURE) BEFORE GAINS/LOSSES AND TRANSFERS		**106,893**	**53,687**	**160,580**	**(80,608)**
Gains/(Losses) on Investments	17	**481,602**	**-**	**481,602**	**29,234**
NET INCOME/(EXPENDITURE) AFTER GAINS/LOSSES BEFORE TRANSFERS		**588,495**	**53,687**	**642,182**	**(51,374)**
Transfer between funds	20	37,630	(37,630)	-	-
Net movement in funds		**626,125**	**16,057**	**642,182**	**(51,374)**
RECONCILIATION OF FUNDS					
Total funds brought forward		15,166,513	25,927	15,192,440	15,243,814
TOTAL FUNDS CARRIED FORWARD		**15,792,638**	**41,984**	**15,834,622**	**15,192,440**

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing operations.

The notes on page 22 to 38 form part of the financial statements.

BALANCE SHEET AT 31 MARCH 2026

	Notes	2026 Unrestricted Funds £	2026 Restricted Funds £	2026 Total Funds £	2025 Total Funds £
FIXED ASSETS					
Tangible assets	15	7,360,144	-	7,360,144	7,584,923
Investments	17	5,612,295	-	5,612,295	5,231,840
Total Fixed Assets		12,972,439	-	12,972,439	12,816,763
CURRENT ASSETS					
Debtors	18	969,341	-	969,341	922,892
Cash at bank and in hand		2,540,191	41,984	2,582,175	2,087,042
Total Current Assets		3,509,532	41,984	3,551,516	3,009,934
CREDITORS					
Amounts falling due within one year	19	(689,333)	-	(689,333)	(634,257)
NET CURRENT ASSETS		2,820,199	41,984	2,862,183	2,375,677
TOTAL ASSETS LESS CURRENT LIABILITIES		15,792,638	41,984	15,834,622	15,192,440
NET ASSETS		15,792,638	41,984	15,834,622	15,192,440
FUNDS	20				
Unrestricted Funds				15,792,638	15,166,513
Restricted Funds				41,984	25,927
TOTAL FUNDS				15,834,622	15,192,440

These financial statements have been prepared in accordance with Chapter 3 of Part 16 of the Companies Act 2006.

The notes on page 22 to 38 form part of the financial statements.

The financial statements were approved by the Board of Trustees on 6 July 2026 and were signed on its behalf by:

C McGhee
Chair of East Park Board of Trustees

L Dalziel
Treasurer of East Park Board of Trustees

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2025 £
Cash Flows from Operating Activities			
Cash Generated from Operations	A	295,069	317,343
Net Cash provided by (used in) Operating Activities		295,069	317,343
Cash Flows from Investing Activities			
Purchase of Tangible Fixed Assets	15	(65,731)	(287,762)
(Purchase)/Disposal of Investments	17	101,147	31,862
Dividends from Investments	5	133,746	134,651
Interest Received	5	30,902	50,885
NET CURRENT ASSETS		200,064	(70,364)
Change in Cash and Cash Equivalents in the Reporting Period		495,133	246,979
Cash and Cash Equivalents at the beginning of the Reporting Period		2,087,042	1,840,063
Cash and Cash Equivalents at the end of the Reporting Period		2,582,175	2,087,042

The notes on page 22 to 38 form part of the financial statements.

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2026

A RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2026	2025
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	642,182	(51,374)
Adjustments for:		
Depreciation Charges	290,510	289,162
(Gain)/Loss on Investments	(481,602)	(29,234)
Interest Received	(30,902)	(50,885)
Investment Income	(133,746)	(134,651)
Decrease/(Increase) in Debtors	(46,449)	137,361
Increase/(Decrease) in Creditors	55,076	156,964
Net Cash provided by (used in) Operating Activities	**295,069**	**317,343**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1 LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee, incorporated and registered in Scotland, under company number SC356976 and has no share capital. The liability of each member in the event of winding up is limited to £1. The charity's registered number is SC012838.

The registered office is 1092 Maryhill Road, Glasgow, G20 9TD.

2 ACCOUNTING POLICIES

Basis of preparing the financial statements

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation ofthe financial statements are as follows:

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRS102) "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 (FRS102) (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, with the exception of investments included at valuation.

Going Concern

In preparing these financial statements, budgets have been examined and the Funds of the charity reviewed. The trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the near future. The cost-of-living crisis has been a risk factor over the past year, however monitoring and actions by management over this period has mitigated against any detrimental impact on continued operations. This will continue to be closely monitored. In addition, East Park has a strong level of Reserves which provides additional assurance. We are confident that we have the processes and finance in place to ensure we can manage this known uncertainty, and as such the trustees continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income 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 settlement will be required and the amount of the obligation can be measuredreliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs, a category within support costs, are allocated or apportioned to the applicable expenditure headings.

Cost of raising donations and legacies comprise expenditure incurred to attract voluntary income.

Expenditure on charitable activities includes the direct costs incurred and other activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costsinclude costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities are apportioned based on the staff utilisation orservice delivery.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

ACCOUNTING POLICIES (continued)

Tangible Fixed Assets

Tangible fixed assets are included at cost. Assets costing more than £10,000 (one single item, or group of similar itemscombined) are capitalised, including any incidental expenses of acquisition.

Tangible fixed assets are depreciated by equal annual instalments over their estimated useful lives, as follows:

Freehold building	- 50 years
Roofing/external structural works	- 30 years
Internal building improvements	- 20 years
Internal refurbishments	- 10 years
Motor vehicles	- 8 years new, 1-4 if second hand
Fixtures, fittings, IT equipment	- 3-5 years

Fixed Asset Investments

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.

Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Restricted funds are subject to restrictions as imposed by the donor or through the terms of an appeal. Further details of each fund are disclosed in note 20.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective rate of interest.

Debtors

Debtors, other debtors and accrued income are recognised at the settlement amount due less impairment losses for bad and doubtful debts.

ACCOUNTING POLICIES (continued)

Cash and cash equivalents

Cash and cash equivalents include cash, bank and deposit accounts with a short-term maturity, being twelve months or less, from opening of the deposit or similar account.

Creditors

Creditors, other creditors and accruals are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, other creditors and accruals are normally recognised at their settlement amount after allowing for any trade discounts due.

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risk of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Retirement benefits

The charity operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are invested in funds independent from those of the charity.

Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3 DONATIONS AND LEGACIES

	2026		
	Unrestricted Funds £	Restricted Funds £	Total Funds £
Donations	49,930	-	49,930
Legacies	-	-	-
Specific Grants/restricted income	-	37,892	37,892
Capital Development	-	24,400	24,400
Scottish Government	1,315,282	-	1,315,282
Total	**1,365,212**	**62,292**	**1,427,504**

	2025		
	Unrestricted Funds £	Restricted Funds £	Total Funds £
Donations	73,776	-	73,776
Legacies	15,748	-	15,748
Specific Grants/restricted income	-	14,600	14,600
Capital Development	-	24,400	24,400
Scottish Government	1,115,364	-	1,115,364
Total	**1,204,888**	**39,000**	**1,243,888**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

DONATIONS AND LEGACIES (continued)

Specific grants above include grants of £37,875 receivable from the Scottish Government (2025: £37,875). A standard security over the land and buildings at the East Park site on Maryhill Road has been granted to the Big Lottery Fund in line with their grant conditions for funding received in prior years.

4 OTHER TRADING ACTIVITES

	2026	2025
	£	£
Fundraising	250	794
Other Income	1,340	4,710
Total	**1,590**	**5,504**

All income received relates to unrestricted income.

5 INVESTMENT INCOME

	2026	2025
	£	£
Investment Income	133,746	134,651
Bank Interest	30,902	50,885
Total	**164,648**	**185,536**

All income received relates to unrestricted income.

6 INCOME FROM CHARITABLE ACTIVITES

	2026	2025
Charitable Activities	£	£
School	1,164,550	1,011,540
Supported Accommodation	7,528,232	6,606,536
Workmates	564,548	568,105
Total Activities	**9,257,330**	**8,186,181**

All income received relates to unrestricted income.

7 RAISING FUNDS

Raising Donations, Legacies and Investment Income

	2026	2025
	£	**£**
Staff Costs	73,906	72,724
Other Operating Expenses	6,635	14,898
Support Costs (incl. Investment Management Costs)	67,336	72,191
Total	**147,877**	**159,813**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

RAISING FUNDS (continued)

Other Trading Activities

	2026	2025
	£	£
Fundraising	15,948	228
Support Costs	2,056	2,418
Total	**18,004**	**2,646**

Aggregate Amounts	**165,881**	**162,459**

Investment management costs in 2025/26 were £32,810 (2024/25 £31,946).

8 CHARITABLE ACTIVITIES COSTS

	2026			2025
	Direct Costs (note 9) £	Support Costs (note 10) £	Total Costs £	Total Costs £
School	2,576,988	345,397	2,922,385	2,696,504
Supported Accommodation	6,580,076	397,523	6,977,599	6,250,185
Workmates	572,957	51,670	624,627	592,569
Total	**9,730,021**	**794,590**	**10,524,611**	**9,539,258**

	2026			2025
Analysis by Funds	Direct Costs (note 9) £	Support Costs (note 10) £	Total Costs £	Total Costs £
Unrestricted Funds	9,721,416	794,590	10,516,006	9,532,655
Restricted Funds	8,605	-	8,605	6,603
	9,730,021	**794,590**	**10,524,611**	**9,539,258**

9 DIRECT COSTS OF CHARITABLE ACTIVITIES

Analysis of expenditure on charitable activities:

	2026				2025
	School £	Supported Accommodation £	Workmates £	Total £	Total £
Staff Costs	2,016,622	5,870,605	480,053	8,367,280	7,515,101
Property Costs	424,634	472,757	28,921	926,312	842,313
Vehicle Costs	40,461	50,860	10,105	101,426	96,500
Other Operating Costs	95,271	185,854	53,878	335,003	330,494
Total	**2,576,988**	**6,580,076**	**572,957**	**9,730,021**	**8,784,408**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

DIRECT COSTS OF CHARITABLE ACTIVITIES (continued)

	2026			
Analysis by Funds	**School £**	**Supported Accommodation £**	**Workmates £**	**Total £**
Unrestricted Funds	2,568,401	6,580,076	572,939	9,721,416
Restricted Funds	8,587	-	18	8,605
	2,576,988	**6,580,076**	**572,957**	**9,730,021**

	2025			
	School £	**Supported Accommodation £**	**Workmates £**	**Total £**
Staff Costs	1,844,263	5,197,215	473,623	7,515,101
Property Costs	396,323	420,429	25,561	842,313
Vehicle Costs	38,596	48,270	9,634	96,500
Other Operating Costs	93,656	202,664	34,174	330,494
Total	**2,372,838**	**5,868,578**	**542,992**	**8,784,408**

	2025			
Analysis by Funds	**School £**	**Supported Accommodation £**	**Workmates £**	**Total £**
Unrestricted Funds	2,366,235	5,868,578	542,992	8,777,805
Restricted Funds	6,603	-	-	6,603
	2,372,838	**5,868,578**	**542,992**	**8,784,408**

10 SUPPORT COSTS

	2026		
	Other £	**Governance Costs £**	**Total £**
Charitable Activites:			
School	333,756	11,641	345,397
Supported Accommodation	367,256	30,267	397,523
Workmates	49,342	2,328	51,670
Total Charitable Activites	**750,354**	**44,236**	**794,590**
Costs of Generating Voluntary & Investment Income	65,008	2,328	67,336
Fundraising Trading: Costs of Goods Sold & Other Costs	2,056	-	2,056
Overall Total Charitable Activites	**817,418**	**46,564**	**863,982**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

SUPPORT COSTS (continued)

Other support costs:

	2026			
	School £	Supported Accommodation £	Workmates £	Total Charitable Activities £
Staff Costs	244,095	304,137	42,323	590,555
IT and Office Expenses	76,638	52,852	6,712	136,202
Legal, Professional, Bank Charges	13,023	10,267	307	23,597
Total	**333,756**	**367,256**	**49,342**	**750,354**

	2026			2025
	Costs of Generating Voluntary & Investment Income £	Fundraising Trading: Costs of Goods Sold & Other Costs £	Overall Total Charitable Activities £	Overall Total Charitable Activities £
Staff Costs	31,465	2,009	624,029	610,862
IT and Office Expenses	445	28	136,675	124,189
Legal, Professional, Bank Charges	33,098	19	56,714	47,290
Total	**65,008**	**2,056**	**817,418**	**782,341**

Governance costs:

	2026			
	School £	Supported Accommodation £	Workmates £	Total Charitable Activities £
Staff Costs	6,399	16,638	1,280	24,317
Auditors Remuneration	3,563	9,263	712	13,538
Other Costs	1,679	4,366	336	6,381
Total	**11,641**	**30,267**	**2,328**	**44,236**

	2026		2025
	Costs of Generating Voluntary & Investment Income £	Overall Total Charitable Activities £	Overall Total Charitable Activities £
Staff Costs	1,280	25,597	29,286
Auditors Remuneration	712	14,250	13,954
Other Costs	336	6,717	3,878
Total	**2,328**	**46,564**	**47,118**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

11 NET INCOME/(EXPENDITURE)

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

	2026	2025
	£	£
Auditors' Remuneration (net of VAT)	11,058	10,591
Depreciation - Owned Assets	290,510	289,162
Total	**301,568**	**299,753**

12 TRUSTEES' REMUNERATION AND BENEFITS

The trustees give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Where a trustee has received payment in relation to consultancy work delivered to the charity, as distinct from performing the role of a trustee, disclosure is made of these payments within the Related Party Disclosures, see note 21.

Trustees' expenses

Expenses totalling £63 were paid to trustees in the year (2024/25: £119).

Total trustees' expenses waived during the year in relation to 11 trustees were £1,727 (2024/25: £1,781).

13 STAFF COSTS

	2026	2025
	£	£
Wages and Salaries	7,847,444	7,303,456
Social Security Costs	943,376	639,412
Other Pension Costs	299,992	285,105
Total	**9,090,812**	**8,227,973**

In 2025/26 in addition to the trustees, five (2024/25 five) employment posts were deemed to be key management. The total employee benefits of these key management personnel in the year, including employer's national insurance costs, were £412,445 (2024/25: £443,464).

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

	2026	2025
Average number by headcount	306	276

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2026	2025
£60,001 - £70,000	3	-
£70,001 - £80,000	1	2
£80,001 - £90,000	1	-
£90,001 - £100,000	-	1

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

14 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	2025		
	Unrestricted Funds £	Restricted Funds £	Total Funds £
INCOME			
Donations and legacies	1,204,888	39,000	1,243,888
Charitable Activites:			
- School	1,011,540	-	1,011,540
- Supported accommodation	6,606,536	-	6,606,536
- Workmates	568,105	-	568,105
Other trading activities	5,504	-	5,504
Investment income	185,536	-	185,536
Total	**9,582,109**	**39,000**	**9,621,109**
EXPENDITURE			
Raising funds	162,459	-	162,459
Charitable activities:			
School	2,689,901	6,603	2,696,504
Supported accommodation	6,250,185	-	6,250,185
Workmates	592,569	-	592,569
Total Expenditure	**9,695,114**	**6,603**	**9,701,717**
NET INCOME/(EXPENDITURE) BEFORE GAINS/LOSSES AND TRANSFERS	**(113,005)**	**32,397**	**(80,608)**
Gains/(Losses) on Investments	29,234	-	29,234
NET INCOME/(EXPENDITURE) AFTER GAINS/LOSSES BEFORE TRANSFERS	**(83,771)**	**32,397**	**(51,374)**
Transfer between funds	35,455	(35,455)	-
Net movement in funds	**(48,316)**	**(3,058)**	**(51,374)**
RECONCILIATION OF FUNDS			
Total funds brought forward	15,214,829	28,985	15,243,814
TOTAL FUNDS CARRIED FORWARD	**15,166,513**	**25,927**	**15,192,440**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

15 TANGIBLE FIXED ASSETS

	2026			
	Freehold Property £	Fixtures & Fittings £	Motor Vehicle £	Total £
COST				
At 1 April 2025	9,929,835	631,869	129,262	10,690,966
Additions	11,255	-	54,476	65,731
Disposals	-	-	-	-
At 31 March 2026	**9,941,090**	**631,869**	**183,738**	**10,756,697**
DEPRECIATION				
At 1 April 2025	2,513,450	524,564	68,029	3,106,043
Charge for the year	223,656	29,937	36,917	290,510
Disposal	-	-	-	-
At 31 March 2026	**2,737,106**	**554,501**	**104,946**	**3,396,553**
NET BOOK VALUE				
At 31 March 2026	**7,203,984**	**77,368**	**78,792**	**7,360,144**
At 31 March 2025	7,416,385	107,305	61,233	7,584,923

16 CAPITAL COMMITMENTS

As at 31 March 2026, East Park had no significant capital commitments for contracts awarded (2024/25 £nil).

17 INVESTMENTS

	2026 £	2025 £
Opening Market Value	5,231,840	5,234,468
Additions	780,313	1,435,973
Disposal proceeds	(881,460)	(1,467,835)
Realised gains/(losses)	107,309	(59,020)
Unrealised gains/(losses)	374,293	88,254
Market value at 31 March	**5,612,295**	**5,231,840**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

18 DEBTORS: AMOUNTS FALIING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Local Authority Fee Debtors	840,805	827,845
Other Debtors and Prepayments	113,831	93,310
Accrued Income	14,705	1,737
Total	**969,341**	**922,892**

19 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade Creditors	99,323	111,662
Social Security and Other Taxes	153,146	128,508
Other Creditors and Accruals	370,319	331,007
VAT	66,545	63,080
Total	**689,333**	**634,257**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

20 MOVEMENT IN FUNDS

	At 01/04/25	Net Movement in Funds	Transfer between Funds	At 31/03/26
	£	£	£	£
Unrestricted Funds				
General Funds	7,015,239	(1,679,606)	224,779	5,560,412
Designated Funds				
Tangible Fixed Assets	7,584,923	-	(224,779)	7,360,144
Designated	566,351	2,268,101	37,630	2,872,082
Total	**15,166,513**	**588,495**	**37,630**	**15,792,638**
Restricted Funds				
Scottish Government - Capital	-	24,400	(24,400)	-
Pupil Equity Fund	19,615	6,682	(12,000)	14,297
Zip Line	5,187	-	-	5,187
Parent Cooking Classes	1,125	(143)	(982)	-
MIC Foundation	-	-	-	-
Craig Dick	-	242	(242)	-
Incorporation of Weavers	-	2,500	-	2,500
Yellow Rose Healing Sanctuary	-	6	(6)	-
RS Macdonald Trust	-	20,000	-	20,000
Total	**25,927**	**53,687**	**(37,630)**	**41,984**
TOTAL FUNDS	**15,192,440**	**642,182**	**-**	**15,834,622**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

MOVEMENT IN FUNDS (continued)

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

	Incoming Resources £	Resources Expensed (incl. Investment Losses) £	Movement in Funds £
Unrestricted Funds			
General Funds	10,788,780	(10,200,285)	588,495
Total	**10,788,780**	**(10,200,285)**	**588,495**
Restricted Funds			
Scottish Government - Capital	24,400	-	24,400
Pupil Equity Fund	13,475	(6,793)	6,682
Zip Line	-	-	-
Parent Cooking Classes	375	(518)	(143)
MIC Foundation	1,000	(1,000)	-
Craig Dick	242	-	242
Incorporation of Weavers	2,500	-	2,500
Yellow Rose Healing Sanctuary	300	(294)	6
RS Macdonald Trust	20,000	-	20,000
Total	**62,292**	**(8,605)**	**53,687**
TOTAL FUNDS	**10,851,072**	**(10,208,890)**	**642,182**

Comparatives for analysis of net assets between funds:

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fixed Assets	5,612,295	7,360,144	-	12,972,439
Current Assets	637,450	2,872,082	41,984	3,551,516
Current Liabilities	(689,333)	-	-	(689,333)
Net Assets	**5,560,412**	**10,232,226**	**41,984**	**15,834,622**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

MOVEMENT IN FUNDS (continued)

Unrestricted funds

The unrestricted funds are available to be spent for any of the purposes of the charity.

The approved Reserves policy for 2025/26 set reserves at approximately 8 months of the operational budget. This was reviewed in March 2026 and amended to 6 months of the operational budget for 2026/27 and onward. The Reserves policy will now be reviewed annually prior to the audit of our financial statements, with revised designations and reserve values being approved in August 2026 for the financial year 2026/27. The Unrestricted Fund balance at 31 March 2026 is £15,792,638. Based on our operational budget of £11,120,823 for 2026/27, it is estimated that our reserves should be around £5,560,412 to reflect the new Reserves policy of 6 months of the operational budget for 2026/27.

Designated funds

The tangible fixed asset designated funds represents the monies expended on the development of the new school, residential accommodation and respite facilities, as well as fixtures and fittings and motor vehicles, and equals the net book value of these assets, as shown in note 15.

This would leave a balance of £2,872,082 as designated funds to meet planned improvements across the East Park estate, and for service development and expansion, these comprise of:

Funds earmarked to combat any budgeting issues, or unexpected rises in costs.

Restricted funds

Restricted funds are comprised of:

The Scottish Government capital grant is restricted to fund capital replacements/refurbishments, as noted in transfers below.

The Pupil Equity Fund is grant funding from the Scottish Government to improve attainment in education. It is targeted on different projects annually, and these are approved by the Scottish Government. Funds cover the academic year and the balance is being carried forward to fund the Summer School programme.

In 2023 a Zip Line was arranged to raise funds for a specific project within East Park. These funds remain within restricted funds as the project is ongoing.

Funds were received from GROUNDWORK to be used towards providing cooking classes for the parents of our young people to enable then to provide healthy meals to their children without having to worry about meals being unaffordable. These cooking classes were undertaken in 2025. These funds are now fully spent.

MIC Foundation donated funds to enable the installation of a sensory room in one of our supported accommodation premises. These funds are now fully spent.

Craig Dick made a donation to facilitate our Workmates young people to attend a Christmas pantomime. These funds are now fully spent.

Incorporation of Weavers have provided funds to contribute towards sending one of our residential young people abroad during the summer of 2026. This trip was booked in early April 2026.

Yellow Rose Healing Sanctuary donated funds to be spent on enhancing the ‘GLOW’ room at East Park. These funds have now been fully spent.

The RS Macdonald Trust made a significant contribution to renewing a bathroom in one of our supported accommodation premises. This project is projected to be completed before the end of 2026.

Transfers between funds

Transfers have occurred from both designated and restricted fund to general funds.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

MOVEMENT IN FUNDS (continued)

The transfer from designated funds have been made in line with the trustees' designations. They were as follows:

The transfer from the tangible fixed asset fund has arisen due to the purchase of additional assets (£65,731) and the depreciation charge incurred in the year (£290,510).

Where donor conditions have been fully met restricted fund balances were transferred to unrestricted funds at the year end. A transfer of £37,630 was made in the year ended 31 March 2026 as a result of capital expenditure incurred.

COMPARATIVES FOR THE MOVEMENT IN FUNDS – 2024/25

	At 01/04/24 £	Net Movement in Funds £	Transfer between Funds £	At 31/03/25 £
Unrestricted Funds				
General Funds	6,889,026	124,813	1,400	7,015,239
Designated Funds				
Tangible Fixed Assets	7,586,323	-	(1,400)	7,584,923
Designated	739,480	(208,584)	35,455	566,351
Total	**15,214,829**	**(83,771)**	**35,455**	**15,166,513**
Restricted Funds				
Sensory Integration	40	(22)	(18)	-
Scottish Government - Capital	-	24,400	(24,400)	-
Pupil Equity Fund	12,721	6,894	-	19,615
A O'Hara - Children's Holiday	11	-	(11)	-
P Miller Memorial Donation	6,055	-	(6,055)	-
Itison	5,000	-	(5,000)	-
Zip Line	5,158	-	29	5,187
Parent Cooking Class	-	1,125	-	1,125
Total	**28,985**	**32,397**	**(35,455)**	**25,927**
TOTAL FUNDS	**15,243,814**	**(51,374)**	**-**	**15,192,440**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

MOVEMENT IN FUNDS (continued)

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

	Incoming Resources £	Resources Expensed (incl. Investment Losses) £	Movement in Funds £
Unrestricted Funds			
General Funds	9,582,109	(9,665,880)	(83,771)
Total	**9,582,109**	**(9,665,880)**	**(83,771)**
	-	9,665,880.00	
Restricted Funds			
Sensory Integration	-	(22)	(22)
Scottish Government - Capital	24,400	-	24,400
Pupil Equity Fund	13,475	(6,581)	6,894
A O'Hara - Children's Holiday	-	-	-
P Miller Memorial Donation	-	-	-
Itison	-	-	-
Zip Line	-	-	-
Parent Cooking Class	1,125	-	1,125
Total	**39,000**	**(6,603)**	**32,397**
TOTAL FUNDS	**9,621,109**	**(9,672,483)**	**(51,374)**

Comparatives for analysis of net assets between funds:

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fixed Assets	5,231,840	7,584,923	-	12,816,763
Current Assets	2,417,656	566,351	25,927	3,009,934
Current Liabilities	(634,257)	-	-	(634,257)
Net Assets	**7,015,239**	**8,151,274**	**25,927**	**15,192,440**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

21 RELATED PARTY DISCLOSURES

Other than the reimbursed expenses detailed in note 12, no other payments were made to Trustees in the year ended 31 March 2026 (2024/25 £nil).

Donations from trustees in the year totalled £nil (2024/25 £nil).