

CHARITY NO: SC035007

COMPANY NO: SC263973

**PATHFINDER GUIDE DOG PROGRAMME
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

PATHFINDER GUIDE DOG PROGRAMME

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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PATHFINDER GUIDE DOG PROGRAMME

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Pathfinder Guide Dog Programme

Principal Office: North Lodge House
Castlehill Road
Wishaw
ML2 0RL

Charity Number: SC035007

Company Number: SC263973

Trustees: E O'Donnell
A Royle
A Judge (Resigned 11.04.2025)
W Devine
G Moynihan (Appointed 12.05.2025)
S Drury (Appointed 12.05.2025)
C Churcher (Appointed 13.05.2025)
E Lloydall (Appointed 14.09.2025)
L Dobbin (Appointed 01.03.2026)

Secretary: A Royle

Independent Examiners: Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Bankers: TSB Bank
High Street
Cow Wynd Corner
Falkirk
Fk1 1EA

PATHFINDER GUIDE DOG PROGRAMME

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees of Pathfinder Guide Dog Programme, who are also Trustees of the charity for the purposes of the Charities and Trustee Investment (Scotland) Act 2005, present their annual report with the financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Companies Act 2006 and 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.

The legal and administrative information on page one forms part of this report.

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, all trustee appointments are ratified at the Annual General Meeting.

Objectives & activities

The charity's objectives are to deliver a range of outreach and support services to improve the independence and long-term quality of the life of blind people, including the training and provision of German shepherds for blind adults to support extremely isolated and vulnerable blind people. The charity is also committed to educating the wider public about German shepherds for blind adults, blindness, and the inclusion of people of differing abilities. The charity will further promote the quality of life of blind people in the United Kingdom as the Trustees shall think fit.

Achievements and performance

The year has been very progressive; our Administrator has settled in well and is getting a good grasp of the tasks required to run a charity that is moving forwards. We have employed a full time Apprentice Dog trainer again this young man has settled in very well.

We have also qualified a dog and taken on a new puppy.

We have made some successful contacts towards the end of the year which in turn will help us move forwards with our vision for the future.

A new board of Trustees are coming together to provide new ideas and outlooks for the charity.

We look forward to welcoming in 2026.

PATHFINDER GUIDE DOG PROGRAMME

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

Financial Review

The charity received incoming resources of £257,790 (2024: £190,117) and incurred expenditure of £164,673 (2024: £137,556) therefore reporting a surplus of £93,117 (2024: surplus of £52,561). At the 31 December 2025 the charity had unrestricted reserves of £258,700 (2024: £165,583).

Reserves Policy

The trustees policy is to maintain funds at a sufficient level to cover the cost of charitable activities, in particular Pathfinder Dog costs. The financial position at the year end satisfies the policy.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Pathfinder Guide Dog Programme for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the 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) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

PATHFINDER GUIDE DOG PROGRAMME

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees' responsibilities in relation to the financial statements (continued)

Approved by the trustees and signed on their behalf by:

Signed by:

5D9413AE31EC4EC
Name: Edward O'Donnell

Date: 20 April 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PATHFINDER GUIDE DOG PROGRAMME FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 6 to 15.

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.

The charity 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 independent examiner's statement

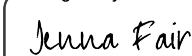
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the 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 the course of my examination, no matter has come to my attention other than that below.

1. which gives me reasonable cause to believe that in any material respects 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 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.

Signed by:



9C3428960B23495...

Jenna Fair BA (Hons) ACCA

Wbg Services LLP

168 Bath Street

Glasgow

G2 4TP

Date: 20 April 2026

PATHFINDER GUIDE DOG PROGRAMME

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2025

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income and endowments from:							
Donations and legacies	4	227,496	27,655	255,151	151,630	37,874	189,504
Investments	5	2,639	-	2,639	613	-	613
Total Income		230,135	27,655	257,790	152,243	37,874	190,117
Expenditure on:							
Raising funds	6	1,297	-	1,297	7,016	-	7,016
Charitable activities	7	135,721	27,655	163,376	94,634	35,906	130,540
Total Expenditure		137,018	27,655	164,673	101,650	35,906	137,556
Net income for the year		93,117	-	93,117	50,593	1,968	52,561
Transfers between funds		-	-	-	1,968	(1,968)	-
Net movement in funds		93,117	-	93,117	52,561	-	52,561
Funds reconciliation							
Total Funds brought forward	13	165,583	-	165,583	113,022	-	113,022
Total Funds carried forward	13	258,700	-	258,700	165,583	-	165,583

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

PATHFINDER GUIDE DOG PROGRAMME**BALANCE SHEET AS AT 31 DECEMBER 2025**

	Note	Total Funds 2025 £	Total Funds 2024 £
Fixed assets:			
Tangible assets	10	128,429	136,710
		<u>128,429</u>	<u>136,710</u>
Current assets:			
Debtors	11	1,855	3,325
Cash at bank and in hand		139,791	37,502
		<u>141,646</u>	<u>40,827</u>
Liabilities:			
Creditors falling due within one year	12	(11,375)	(11,954)
		<u>130,271</u>	<u>28,873</u>
Net Current Assets			
		<u>258,700</u>	<u>165,583</u>
Net Assets			
		<u>258,700</u>	<u>165,583</u>
The funds of the charity:			
Unrestricted funds	13	258,700	165,583
		<u>258,700</u>	<u>165,583</u>
Total charity funds			
		<u>258,700</u>	<u>165,583</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

For the year ended 31 December 2025 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the company.

Approved by the trustees and signed on their behalf by:

Signed by:

32367D8A7E34456
Name: Anne Royle

Date: 20 April 2026

Company number: SC263973

PATHFINDER GUIDE DOG PROGRAMME

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. No cash flow has been prepared as permitted in line with exemptions available under the FRS 102 SORP.

The charity constitutes a public benefit entity as defined by FRS 102.

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 13.

(c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

PATHFINDER GUIDE DOG PROGRAMME

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies (continued)

(d) Expenditure recognition

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 measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (e) below.

- Costs of raising funds comprise the costs of attracting voluntary income and their associated support costs; and
- Expenditure on charitable activities includes costs incurred in the delivery of the charity's services 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.

(e) Allocation of support and governance costs

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 costs include costs related to statutory independent examination fees along with an apportionment of overhead and support costs.

The charity has not undertaken any fundraising activities this year and as a result have not allocated any support costs to fundraising. In addition, only salary costs have been included within support costs, in line with the changing activities of the charity. The allocation of support and governance costs is analysed in note 8.

(f) Tangible fixed assets and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of any depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office Equipment	15% straight line
Fixtures and Fittings	25% straight line
Motor Vehicles	25% reducing balances
Buildings	2% straight line

(g) Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies (continued)

(h) 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.

(i) Cash at bank and 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.

(j) 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.

(k) Operating leases

The charity classifies the leases equipment as operating leases; the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

(l) 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 interest method.

(m) Taxation

The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the company 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.

2. Legal status

The charity is a registered Scottish charity.

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). During the year there were no trustee expenses reimbursed or waived (2024: £nil). During the year, one trustee made donations totalling £600 (2024: £1,664).

During the year the charity had no related party transactions (2024: £nil).

PATHFINDER GUIDE DOG PROGRAMME**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025****4. Income from donations and legacies**

	2025	2024
	£	£
Donations	126,710	129,600
Grant income	27,655	38,624
Legacy income	100,786	21,280
	<u>255,151</u>	<u>189,504</u>

5. Income from investments

	2025	2024
	£	£
Interest receivable	2,639	613
	<u>2,639</u>	<u>613</u>

6. Analysis of expenditure on raising funds

	2025	2024
	£	£
Fundraising team	1,297	7,016
	<u>1,297</u>	<u>7,016</u>

7. Analysis of expenditure on charitable activities

	2025	2024
	£	£
Premises costs	24,864	16,200
Activity and running costs	106,389	84,524
Motor and travel costs	21,050	15,454
Interest and finance charges	-	1,603
Accountancy	557	447
Depreciation	8,281	10,182
Governance costs (note 8)	2,235	2,130
	<u>163,376</u>	<u>130,540</u>

8. Allocation of governance and support costs

Governance costs:	2025	2024
	£	£
Independent examiner's remuneration	2,235	2,130
	<u>2,235</u>	<u>2,130</u>

9. Net income/(expenditure) for the year

This is stated after charging:	2025	2024
	£	£
Depreciation of fixed assets	8,281	10,182
Independent examiner's remuneration	2,235	2,130
	<u>2,235</u>	<u>2,130</u>

PATHFINDER GUIDE DOG PROGRAMME**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025****10. Tangible Fixed Assets**

	Office Equipment £	Fixtures and Fittings £	Motor Vehicles £	Land & Buildings £	Total £
Cost or valuation					
As at 1 January 2025	22,613	32,962	1,995	130,375	187,945
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 December 2025	<u>22,613</u>	<u>32,962</u>	<u>1,995</u>	<u>130,375</u>	<u>187,945</u>
Depreciation					
As at 1 January 2025	16,478	22,333	1,995	10,429	51,235
Charge for year	1,586	4,087	-	2,608	8,281
On disposals	-	-	-	-	-
As at 31 December 2025	<u>18,064</u>	<u>26,420</u>	<u>1,995</u>	<u>13,037</u>	<u>59,516</u>
Net book value					
As at 31 December 2025	<u>4,549</u>	<u>6,542</u>	<u>-</u>	<u>117,338</u>	<u>128,429</u>
As at 31 December 2024	<u>6,135</u>	<u>10,629</u>	<u>-</u>	<u>119,946</u>	<u>136,710</u>

11. Debtors

	2025 £	2024 £
Other debtors	580	614
Gift aid debtor	1,275	2,711
	<u>1,855</u>	<u>3,325</u>

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	7,427	5,311
Other creditors	1,713	4,513
Accruals	2,235	2,130
	<u>11,375</u>	<u>11,954</u>

PATHFINDER GUIDE DOG PROGRAMME

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

13. Analysis of charitable funds

2024 charitable funds:

Analysis of Fund movements 2024	2024 Balance b/fwd £	Income £	Expenditure, Gains & Losses £	Transfers £	2024 Fund c/fwd £
Unrestricted funds					
Fixed assets	137,296	-	(10,182)	9,596	136,710
Total designated funds	137,296	-	(10,182)	9,596	136,710
General funds	(24,274)	152,243	(91,468)	(7,628)	28,873
Total unrestricted funds	113,022	152,243	(101,650)	1,968	165,583
Restricted funds					
Boshier-Hinton Foundation	-	1,187	(1,187)	-	-
Hugh Fraser Foundation	-	4,000	(4,000)	-	-
Persula Foundation	-	2,000	(2,000)	-	-
R S MacDonald	-	11,969	(11,969)	-	-
The Trades House	-	1,968	-	(1,968)	-
Saints & Sinners Club of Scotland	-	1,250	(1,250)	-	-
Souter Charitable Trust	-	3,000	(3,000)	-	-
Will Charitable Trust	-	7,500	(7,500)	-	-
W O Street	-	5,000	(5,000)	-	-
Total restricted funds	-	37,874	(35,906)	(1,968)	-
TOTAL FUNDS	113,022	190,117	(137,556)	-	165,583

- a) The 2024 unrestricted funds are available to be spent for any of the purposes of the charity. The Trustees have the following designated funds:

Fixed Assets - this represents the charities fixed assets in general use.

- b) The 2024 restricted funds comprise of:

Boshier-Hinton - Represents funds received to purchase kitchen equipment for cooking blind sessions.

Hugh Fraser Foundation - Represents funds received to aid in providing Independent Living Workshops.

Persula Foundation - Represents funds received to aid in providing Independent Living Skills Workshops and Recreational Workshops.

R S MacDonald - Represents funds received to aid in providing Independent Living Skills Workshops and Recreational Workshops.

The Trades House - Represents funds towards the purchase of a new embosser machine.

Saints & Sinners Club of Scotland - Represents funds received to aid in providing Independent Living Workshops.

Souter Charitable Trust - Represents funds received to aid in providing Independent Living Skills Workshops and Recreational Workshops.

Will Charitable Trust - Represents funds received to aid in providing Independent Living Skills Workshops and Recreational Workshops.

W O Street - Represents funds received to aid in providing Independent Living Skills Workshops and Recreational Workshops.

- c) The 2024 transfer relates to the purchase of fixed assets.

PATHFINDER GUIDE DOG PROGRAMME

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

13. Analysis of charitable funds (continued)

2025 charitable funds:

Analysis of Fund movements 2025	2025 Balance b/fwd £	Income £	Expenditure, Gains & Losses £	Transfers £	2025 Fund c/fwd £
Unrestricted funds					
Fixed assets	136,710	-	(8,281)	-	128,429
Total designated funds	136,710	-	(8,281)	-	128,429
General funds	28,873	230,135	(128,737)	-	130,271
Total unrestricted funds	165,583	230,135	(137,018)	-	258,700
Restricted funds					
Arnold Clark	-	500	(500)	-	-
CMS Social Fund	-	2,575	(2,575)	-	-
JTH Grant	-	1,000	(1,000)	-	-
North Lanarkshire Council	-	170	(170)	-	-
R S MacDonald	-	12,328	(12,328)	-	-
Saints and Sinners	-	1,250	(1,250)	-	-
Scottish Community – Foundation for Scotland	-	3,832	(3,832)	-	-
Screwfix	-	5,000	(5,000)	-	-
The James Wood Bequest	-	1,000	(1,000)	-	-
Total restricted funds	-	27,655	(27,655)	-	-
TOTAL FUNDS	165,583	257,790	(164,673)	-	258,700

- d) The 2025 unrestricted funds are available to be spent for any of the purposes of the charity. The Trustees have the following designated funds:

Fixed Assets - this represents the charities fixed assets in general use.

- e) The 2025 restricted funds comprise of:

Arnold Clark - Represents funds towards new vehicle.

CMS Social Fund - Represents funds received to aid in providing Independent Living Skills Workshops.

JTH Grant - Represents funds received towards the charity's work with disadvantaged people with severe/total sight lost.

North Lanarkshire Community Council - Represents funds received towards the arts and crafts group.

R S MacDonald - Represents funds received to aid in providing Independent Living Skills Workshops and Recreational Workshops.

Saints & Sinners Club of Scotland - Represents funds received to aid in providing Independent Living Workshops.

Scottish Community – Foundation for Scotland - Represents funds received to aid dog assisted mobility training for blind people.

Screwfix - Represents funds received towards the new roof at training house.

The James Wood Bequest - Represents funds received to aid in providing Independent Living Skills Workshops and Recreational Workshops.

PATHFINDER GUIDE DOG PROGRAMME**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025****14. Net assets over funds**

2024	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	136,710	-	136,710
Debtors	3,325	-	3,325
Cash at bank and in hand	37,502	-	37,502
Creditors due < 1 year	(11,954)	-	(11,954)
	<u>165,583</u>	<u>-</u>	<u>165,583</u>
2025	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	128,429	-	128,429
Debtors	1,855	-	1,855
Cash at bank and in hand	139,791	-	139,791
Creditors due < 1 year	(11,375)	-	(11,375)
	<u>258,700</u>	<u>-</u>	<u>258,700</u>

15. Lease commitments

	2025	2024
	£	£
Due in less than one year	8,415	4,462
Due in more than one year	30,155	-
	<u>38,570</u>	<u>4,462</u>

Leases in the prior year relate to the hire of a Toyota Corolla Hybrid Design over a 48 month period and the hire of a Vauxhall Vivaro Van over a 48 month period. Leases in the current year relate to the hire of a Ford Grand Estate over a 60 month period.