Company registration number: SC236098
Charity registration number: SC025820

3D FAMILIES
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

The Kelvin Partnership

3D Families
Contents

3D Families
Company No. SC236098
Trustees' Report For The Year Ended 31 March 2026

The trustees present their report and the financial statements for the year ended 31 March 2026.

Change of Charity Name

On 8 October 2025 the charitable company changed its name from 3D Drumchapel to 3D Families.

Objectives and Activities

Aims and Objectives

About 3D Families

3D Families (Formerly 3D Drumchapel) has been supporting children and families across Drumchapel and surrounding communities for over 29 years. Through early intervention, relationship-based support, and community-led approaches, we work alongside families to improve wellbeing, reduce isolation, strengthen relationships, and help children and families thrive.

Our services are shaped by the voices, experiences, and needs of local families, ensuring support remains accessible, responsive, and rooted within the community.

Achievements and Performance

Charitable Activities

Service Delivery Overview
Between 1 April 2025 and 31 March 2026, 3D Families continued to deliver a wide range of early intervention and family support services to children, parents, carers, and families across Drumchapel and surrounding communities. Our work focused on strengthening family relationships, improving wellbeing, supporting positive parenting, reducing social isolation, and journeying with families who are experiencing poverty, trauma, poor mental health, and increasing pressures linked to the ongoing cost of living crisis.

Throughout this reporting period, we supported 447 families through our core services, engaging 512 adults and 526 children across sessions, activities, and support programmes. We also supported 64 families (100 adults and 158 children) through our intensive family support work within local primary schools, while 385 families (424 children) accessed support through our Bairn Necessities Clothing Bank. Many families accessed multiple areas of support depending on their individual needs and circumstances.

Across the year, we delivered:

- 841 sessions
- 1,728.66 hours of support
- 9,014 attendees

This reflects strong and consistent engagement throughout the year, with many families attending regularly and building trusted relationships with staff and volunteers over time.

Our flexible, trauma-informed, and relationship-based approach enabled families to access support in ways that felt safe, welcoming, and responsive to their needs. Families were supported through early intervention, practical assistance, peer support, and opportunities to build confidence, resilience, wellbeing, and stronger community connections.

Perinatal Support
Our perinatal programme continued to provide early intervention and support for expectant parents and families with babies under one year old. Sessions included Baby Massage, Baby Beats, Baby & Me, Family Lunch, Mellow Bumps, perinatal events, and one-to-one support.

These sessions provided opportunities for families to build strong attachments with their babies, access advice and support, improve confidence in parenting, and reduce feelings of isolation during pregnancy and early parenthood.

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Charitable Activities - continued

Across the year, we delivered:

Activity	Sessions	Hours	People	Attendances
1:1 Work	11	61.75	18	25
Baby & Me	29	43	98	348
Baby Beats	35	34.5	154	760
Baby Massage	56	80.75	144	534
Family Lunch	28	27.5	140	551
Mellow Bumps	18	20.58	7	15
Perinatal Events	4	6	34	38

Baby Massage, Baby Beats, and Family Lunch remained particularly well attended and provided accessible, nurturing spaces for families to connect and build supportive peer relationships.

Early Years and Family Support
For families with younger children aged 1-5, we delivered a variety of play-based and developmental sessions designed to strengthen parent-child relationships, reduce isolation, and support children's social, physical and emotional development. This included Messy Play, Movin' N Groovin', Tots 2 Toddlers, Bounce & Balance, and targeted one-to-one support for families.

These sessions created opportunities for families to connect with others, build confidence, and access informal support from staff and peers. Attendance remained consistently high throughout the year, particularly within our Movin' N Groovin' and Messy Play sessions.

Across the year we delivered:

Activity	Sessions	Hours	People	Attendances
1:1 Work (age 1-5)	13	7.75	26	27
Bounce & Balance	30	45	41	288
Messy Play	28	41.5	186	684
Moovin' N Groovin'	36	54	219	855
Tots 2 Toddlers	22	33	121	468

School Age and Additional Support Needs Provision
We continued to provide targeted support for older children and families through our SENsation programme, Outdoor Wellbeing in the Woods, Outdoor SENsation Family After School Club, Woodland Wonders, Seasons for Growth, and Dad and Me Matter sessions.

Our SENsation programme remained one of our highest attended services, providing inclusive opportunities for children with additional support needs and their families to access safe, supportive, and enjoyable activities. Outdoor-based wellbeing activities also continued to have a positive impact on emotional wellbeing, confidence, resilience, and peer relationships.

Dad and Me Matter sessions continued in partnership with Men Matter Scotland, providing fathers and male carers with opportunities to spend quality time with their children while reducing isolation and strengthening peer support networks.

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Charitable Activities - continued

Across the year we delivered:

Activity	Sessions	Hours	People	Attendances
1:1 Work	21	20.25	29	35
Outdoor SENsation Family After School Club	8	11	76	179
Outdoor Wellbeing in the Woods	31	51.25	79	481
Outdoor Woodland Wonders	11	11	4	33
Seasons for Growth	2	4	7	12
SENsation	35	55	139	1,455
Dad and Me Matter	19	28.5	6	110

Parenting, Wellbeing and Peer Support
We delivered a wide range of adult-focused and whole-family wellbeing supports throughout the year, including Triple P parenting programmes, Togetherness: Understanding Your Child, counselling support, wellbeing sessions, peer support groups, volunteer opportunities, family activities, and community events.

Peer support remained a significant part of our work, helping families build confidence, improve wellbeing, strengthen social connections, and reduce isolation.

Across the year we delivered:

Activity	Sessions	Hours	People	Attendances
1:1 Counselling	48	48	4	29
Family Afterschool Clubs	17	25.75	61	192
One Off Events	8	27	289	384
Togetherness: Understanding Your Child	10	19.5	15	60
Triple P (Fear-Less)	6	12	6	25
Triple P Group	9	17..5	25	53
Trips	9	55.75	209	283
Wellbeing Sessions	28	61	40	132

Our peer support groups included:

Activity	Sessions	Hours	People	Attendances
Because You're Worth It	5	10.25	14	45
Mums Night	19	45.25	36	241
SPACE	9	18.5	27	97
Triple P Peer Support	6	12.5	24	55
Women of Wonder	8	16	40	125

Our volunteer programme and Bairns Boutique opportunities also provided meaningful engagement for parents and carers looking to build confidence, routine, employability skills, and social connections.

Board Leadership and Governance
Alongside the vital contribution of our volunteers, our Board of Trustees continued to provide strong leadership, strategic direction, and governance throughout the year. Trustees bring extensive experience across community development, family support, finance, education, and third-sector leadership, ensuring our work remains accountable, sustainable, and rooted in the needs of local families. The Board supported key developments including our name change to 3D Families, the expansion of 3D Futures, and ongoing locality systems change work. Their commitment, guidance, and stewardship have been central to strengthening our organisation, supporting staff wellbeing, and ensuring we continue to deliver high quality, compassionate support for children and families.

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Charitable Activities - continued

Staff Team and Leadership
Our dedicated staff team continued to be the driving force behind our work throughout the year. Their commitment, skill, and compassion underpin every session, every relationship, and every outcome described in this report. Staff bring expertise in early years development, family support, trauma informed practice, outdoor learning, parenting programmes, and community engagement, ensuring families receive high quality, responsive support tailored to their needs. This year required significant flexibility as demand increased and family circumstances became more complex, and our team consistently rose to meet these challenges with professionalism, creativity, and care. Their work not only strengthens individual families but also contributes to wider systems change across Drumchapel and beyond. We are deeply grateful for their dedication and the positive impact they make every day.

Practical and Crisis Support
Alongside our groupwork and family support services, we continued to provide practical support to families experiencing financial hardship and crisis.

Our Bairn Necessities Clothing Bank supported 385 families with clothing, equipment, and toys for children. This support helped reduce financial pressure by enabling families to meet essential needs without additional cost, allowing limited household income to be prioritised for food, heating, and bills. Delivered in a dignified and accessible way, the service also helped families feel respected, supported, and less isolated.

We also distributed weekly Alexandra Rose vouchers to 35 families, helping improve access to fresh fruit and vegetables for families with young children. Families experiencing crisis situations also received Save the Children grants, and £5,000 worth of Aldi vouchers were distributed over the Christmas period to help reduce financial stress during winter.

Across the year, we provided responsive, trauma-informed support tailored to the changing needs of local families. Through trusted relationships, early intervention, practical assistance, and opportunities for connection, families were supported to build confidence, strengthen resilience, improve wellbeing, and feel more connected within their community.

Further Support
We provided family support in Drummore Primary School (1 day per week) and Langfaulds primary school (5 days per week) with a dedicated Family Worker in each school.

We also provided a Family Support Practitioner to support families and children with statutory intervention and to families of children who are subject to compulsory measures of care within Glasgow North West, through building relationships, bridging families into further support and services, and facilitating a coaching and strength-based approach using trauma informed practice.

We ran a very successful summer programme, which included 5 trips to Clyde Valley Farm, outdoor play sessions in the local woods, SENsations play sessions, baby sessions and other parent & child play sessions, as well October and Easter play sessions.

In partnership with G15 Thriving Places, we held an event for International Women's Day in March, which was planned and prepared by our Women of Wonder (WOW) group. The event commenced with people marching in the local area, then meeting back at the Community Centre where there were information tables and activities for people to access and refreshments and lunch provided. Around 700 people attended the event.

3D Futures
Through funding from the Kennyhill Bequest Fund, we were able to continue to develop our 3D Futures Family Support Capacity Building Programme which provides a solid foundation of the key building blocks of all aspects of family support. It combines theory, practice development, service delivery and operational aspects of family support with a focus on our own approach and service delivery at 3D Families. We now have a resource library of 20 training sessions.

Over the past year, we have completed a 6 month journey with a collaboration of 6 third sector organisations in Maryhill and we delivered a programme of training in Drumchapel with services across a range of sectors. We have also begun our journey delivering training to partners who buy in this service.

It is powerful to see the strength of this programme and the impact it is having on those who participate as they increase their depth of understanding and their skill set to enhance their own service delivery with children and families.

"3D Futures has had a pivotal impact in helping create a sustainable family support offer by giving us a toolbox of practical strategies to enhance our community engagement, build capacity and foster relationships. The support, knowledge and experience shared from 3D Families has been invaluable and will have an effective and lasting impact on the families we support."

"Practical aspect to sessions was great – learning from real life stories and examples. Practical 'hands on' techniques learned and practised will all be useful for me to carry forward in my work."

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Charitable Activities - continued

Locaility Systems Change
We continue to lead and facilitate the Drumchapel Children & Family Network which brings together all services working with children and families in Drumchapel to build relationships, test ideas, develop best practice and work together to co-design with children and families a system of family support in Drumchapel that creates change and improves outcomes. We facilitate monthly planning group meetings with 6 sectors & 14 services represented – Social Work, Housing, Education, Health – Health Visiting, Health Improvement, Family Nurse Partnership, CAMHS, Specialist Children Services(Physio, OT & Disabilities), Third Sector(3D, G15 Thriving Places), GCC(Early & Effective Intervention & Glasgow Helps). There is good attendance and engagement at these meetings with deep discussion on topics, ideas, planning and change.

Our model for change includes network sessions(with around 50-70 in attendance) on topics including trauma, poverty, parenting, play, nutrition and neurodiversity. Families input into these sessions on what they feel is working and not working. There are also speakers on the topic and good practice shared across services. Everyone is asked to leave with a 'test of change' that they will take forward in their own practice or with their teams.

We have been working with Save the Children to evaluate this work as well as develop a framework to continue to evaluate the impact of this work. This is based on measuring progress on our 6 conditions of change which are: Improvement Practice / Space or connections / Families Voices / Curiosity & Compassion / Local decision-making / Influencing Policy.

Organisational Outcomes
Family Impact Outcomes (March 2026)
In March 2026, 128 families completed Family Impact Questionnaires across our programmes, providing a comprehensive picture of the difference our services make for parents, children and whole family wellbeing. The results demonstrate consistently high levels of impact, with the vast majority of outcomes achieving over 90% positive responses.

Strong Parent–Child Relationships and Parenting Confidence
Parents reported significant improvements in confidence, communication and the quality of relationships with their children:

- 95% feel more confident as a parent
- 93% feel better at understanding and responding to their child's needs
- 94% feel better at listening and talking to their child
- 92% feel more involved in their child's development
- 94% feel more relaxed when spending time together
- 92% have greater confidence to try new things and set new goals
- 92% have learned new parenting skills and put them into practice
- 91% report their child is responding positively to these new parenting approaches.

These findings demonstrate the effectiveness of our relationship-based, strengths-focused approach in helping parents build confidence, strengthen attachment and create more positive family relationships.

Improved Wellbeing, Belonging and Reduced Isolation
Families also reported substantial improvements in emotional wellbeing, social connection and resilience:

- 94% feel more accepted and have a stronger sense of belonging
- 95% have made new friends and feel more supported
- 93% feel more relaxed when spending time with their children
- 92% feel better about themselves
- 91% feel better able to cope with change or difficulties
- 90% feel less stressed
- 91% feel better informed about their healthy choices and have made positive lifestyle changes.

While stress levels continue to reflect the significant challenges many families face, these results show that sustained, trusted support helps families build resilience and improve their overall wellbeing.

Positive Changes in Children's Development and Behaviour
Parents and carers reported clear improvements across children's confidence, social development and emotional wellbeing:

- 92% say their child engages more positively in play
- 90% say their child is better able to engage and respond to other children
- 90% say their child is more confident trying new activities
- 93% say their child is more settled and relaxed
- 91% report improvements in their child's communication skills

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Charitable Activities - continued

Outcomes relating to emotional regulation and adaptability also showed positive progress:

- 76% say their child copes better with planned changes
- 76% say their child copes better with unexpected changes
- 77% report improvements in their child's problem-solving skills.

These findings reflect that emotional regulation and coping skills often take longer to develop, particularly for younger children and children with additional support needs, reinforcing the value of ongoing early intervention.

Healthy Routines and Lifestyle Changes
Families also described positive changes in health and lifestyle:

- 93% say their child is getting more physical activity
- 86% spend more quality time outdoors as a family
- 91% feel better informed about healthy choices and have made positive changes
- 94% make healthier choices for their child
- 79% reported improvements in sleep

Sleep remains one of the more varied outcomes, highlighting an area where some families benefit from additional targeted support.

Service Quality and Family Satisfaction
Satisfaction with 3D Families' services remains exceptionally high:

- 92% rated their experience as **Excellent**
- **8% rated their experience as Very Good**

Families consistently describe 3D Families as welcoming, inclusive and non-judgemental, valuing the trusted relationships they build with staff and the opportunities to connect with other families. Families attending our Additional Support Needs (ASN) services frequently describe 3D Families as "life changing", "the only place we feel understood", and essential in helping them participate confidently in community life.

Volunteer Development
Volunteers continued to play a vital role across our services, supporting family sessions, peer support groups, Bairn Necessities, and Bairns Boutique.

Our volunteers bring lived experience, local knowledge, empathy, and practical skills that significantly strengthen our work within the community. Volunteers were supported through training, development opportunities, peer support, and ongoing guidance from staff throughout the year.

Volunteering continued to provide meaningful opportunities for parents and carers to build confidence, develop skills, reduce isolation, improve wellbeing, and strengthen employability and social connections.

Activity	**Sessions**	**Hours**	**People**	**Attendances**
Bairns Boutique Volunteers	86	376.5	14	151
BN/Volunteer Attendance	132	340.83	23	227

“3D Families is a lovely place to volunteer. I have really enjoyed having the opportunity to be involved and help support local families”

Partnership Working
Partnership working remained central to our approach throughout the year. Strong relationships with schools, health visitors, social work, community organisations, and third-sector partners enabled families to access more joined-up support and improved pathways between services.

Significant partnerships to highlight are:

Our partnership work with Men Matter Scotland continued to highlight the importance of targeted support for fathers and male carers, and this remains an area we intend to continue developing in response to growing demand and positive feedback from families.

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Charitable Activities - continued

Our continued joined-up working with G15 Thriving Places continues to serve both organisations and our community well through our collective work developing the WOW group.
We were delighted to continue our partnership with Healing for the Heart to provide a Counsellor 1 day a week.
Families have benefited through our continued partnership with Alexandra Rose through receiving vouchers to buy fruit & veg.

The HSCP Health Improvement Team have delivered 'Starting Solids' sessions and the Speech & Language team have attended sessions to chat to families and provide advice.
We were delighted to continue our contracted work with Action for Children and Langfaulds Primary to provide intensive family support as well as developing a new relationship with Drummore Primary for this work.

We are very grateful to Save the Children who have supported us with our evaluation of the work and impact of the Drumchapel Children & Families Network.

Challenges and Changes
The ongoing cost of living crisis continued to have a significant impact on the families we support. Many families experienced increasing financial hardship, rising debt, poor mental health, housing pressures, food insecurity, trauma, and social isolation. As a result, both the demand for support and the complexity of need continued to increase throughout the year. Financial pressures also continued to impact the wider funding environment, with increasing competition for limited resources.

Despite these challenges, we remained committed to providing high-quality, compassionate, and responsive support to local families through flexibility, strong partnerships, dedicated staff and volunteers, and a trauma-informed approach.
A significant change this year has been our name change. In November, we changed our named from 3D Drumchapel to 3D Families, as we continue to support families to live 3-dimensional lives where they thrive and not just survive. This is also to reflect the 3-dimensional way in which we work, supporting the individual, the family and the community, as well as supporting families with their emotional, physical and relational needs. The name also reflects the 3 dimensions we now have across our work which are the services we continue to deliver in Drumchapel along with our locality systems change work and our new service 3D Futures. 3D Drumchapel has been rooted in Drumchapel for almost three decades and that connection remains at the heart of who we are and what we do. We continue to deliver vital, responsive and innovative support and services for children and families within Drumchapel, Knightswood, and Yoker. We also continue to work collaboratively with all partners in Drumchapel to change the local system and improve outcomes for children and families. We are excited to now add this third dimension 3D Futures, as we take our learning and expertise beyond Drumchapel through delivering our Family Support Capacity Building Programmes with other services, organisations and across other communities. The decision to change our name reflects this growth and the wider reach of our work, while still holding close and protecting the services we provide in Drumchapel.

The updated name better represents the breadth of services we now provide and supports future development opportunities, partnerships and sustainability. Further information is available in our briefing paper:
https://www.canva.com/design/DAG5Vf3mwH8/-LajAmhH3xbP1-sKb_Q4lg/view?utm_content=DAG5Vf3mwH8&utm_campaign=designshare&utm_medium=link&utm_source=viewer&utm_source=chatgpt.com

Learning and Reflection
This funded period reinforced how important flexible, relationship-based support is for families experiencing poverty, trauma, isolation, and increasing pressures linked to the ongoing cost of living crisis. Families' circumstances continue to change quickly, and being responsive, adaptable, and community-led is essential to maintaining meaningful engagement and achieving positive outcomes.

One of the key things we have learned is the continued importance of providing a wide range of support options. Families engage differently depending on their needs, confidence levels, and circumstances. For some, group activities are the first step towards building confidence and reducing isolation, while others require more intensive one-to-one or practical support before they feel able to engage more widely. Having a varied programme of support has allowed us to meet families where they are and provide tailored pathways of support.

We also continue to see the significant value of early intervention and preventative support. Through our perinatal services, early years activities, parenting programmes, and school-based family support, we are able to build trusting relationships with families before challenges escalate. This early engagement helps families access support sooner, strengthens resilience, and reduces the likelihood of families reaching crisis point.

This year also reinforced the importance of outdoor and wellbeing-based activities. Sessions such as Wellbeing in the Woods, Outdoor SENsation, and Woodland Wonders demonstrated the positive impact outdoor environments can have on emotional wellbeing, confidence, regulation, and family relationships. Many families benefited from less formal, nature-based approaches to support, and we plan to continue expanding these opportunities in future delivery.
The ongoing financial pressures facing families also highlighted the continued need for practical support alongside emotional and wellbeing support. Demand for our Bairn Necessities Clothing Bank, vouchers, crisis support, and family essentials remained high. Providing practical help in a dignified and compassionate way continued to play an important role in building trust, reducing stress, and enabling families to engage more fully with wider support services.

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Charitable Activities - continued

Finally, this year reinforced the importance of listening closely to families and allowing services to evolve in response to feedback and emerging needs. Many of our most successful activities developed directly from conversations with families and observations from staff and volunteers.

Overall, the learning from this funded period will continue to shape and strengthen our work as we remain committed to providing accessible, responsive, and relationship-based support for children and families across our community.

Future Plans
Over the next year, we will continue to strengthen our early intervention and family support services, expand opportunities for peer support and wellbeing activities, and continue developing inclusive support for children and families across Drumchapel and surrounding communities.

We also plan to continue strengthening partnership working, developing opportunities for fathers and male carers, expanding outdoor wellbeing activities, and ensuring families can continue accessing practical support alongside emotional and relational support. We will also have a focus on providing support for families where their child is struggling to attend school and we are looking forward to partnering with Glasgow Virtual School to provide a family learning hub in Drumchapel.

We will continue to strive to get it right for every family, offering the right support to the right families, at the right time and in the right way. As part of this approach, we are recalibrating our family support work to ensure we have the right capacity to respond to individual family need and provide the 1-1 support that families need when they need it.
We are excited to explore new avenues with our 3D Futures family support capacity building work. As part of this we will be rolling out our very own 3D Families parenting approach programme that we have developed with our own parents and exploring opportunities to have our very own Family support Academy here in Drumchapel.

As we move into the next year, we remain committed to working alongside children and families to provide compassionate, community-led support that helps families feel connected, supported, and empowered to thrive.

Financial Review

Reserves Policy

The Board's reserves policy continues to be that unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between three and six months of annual expenditure. Budgeted expenditure for 2025/26 is £681,797 and therefore the target is £170,449 to £340,898 in general funds. The reserve is required to meet the working capital requirement of the charity. At 31 March 2026, the total funds amounted to £270,467 of which £19,626 was restricted funds for 2026/27 received in advance.

We continue to have unrestricted funding at the end of this financial year but it has been given with the intention that it will be used to support our budget in the forthcoming financial year. We are therefore required to designate specific reserves of £63,790 which will be required for 26/27 to sustain current activities and cannot therefore be considered free reserves. The Bairns Boutique generated funds of £1,166 during the year, leaving a balance of £185,485 of available unallocated reserves carried forward which is within the target range for the Board to be confident that the charity will be able to continue its current activities.

Going Concern

The trustees are obliged to consider the appropriateness of the going concern assumption when preparing the financial statements. Given the declining economic outlook and increasing inflationary pressures has created a degree of uncertainty with potential subsequent impact on funding, the trustees have assessed it's potential impact on the finances and future of the charity. Further disclosure regarding the trustees' assumptions and decisions taken thus far to mitigate it's impact are detailed in the Report of the Trustees. Consequently, the trustees believe that there are no material uncertainties affecting the charity's ability to continue as a going concern and, accordingly, the financial statements are prepared on a going concern basis.

Principal Funding Sources

The charities principal funding sources continue to be grant income from the public and private sector. The results for the year are set out on pages 16 to 34 of the financial statements. The economy continues to present a challenging and uncertain environment however, we are pleased to report that we continue to attract support from existing and new sources of funding. With the aid of sound financial management and the support of both its staff and volunteers, we are hopeful we can meet the challenges ahead. Our Treasurer/Director, who has extensive financial experience, and along with the other Directors on the Finance Committee, provides financial oversight. Our Finance Manager provides monthly financial reports to the Board of Directors. We continue to review, update and follow our Financial Controls Policy to ensure transparency and accountability in all our financial transactions.

We have secured sufficient funds during the past year to meet the needs of the project. We have developed a robust fundraising plan with a focus on further diversifying our income over the next year by securing income from various sources including funding via Trust & Foundations and Local & National Government, local businesses and corporate organisations, our own fundraising efforts, contracted work and income generation via our 3D Futures Family support Capacity Building offer and our Bairn's Boutique shop. A percentage of funding for 2026/27 has now been secured and we are hopeful that the effective facilitation of our funding & fundraising strategy will ensure that we will be able to fulfil our programme for the year ahead.

Risk Management

The directors have a duty to identify and review the risks to which the charity is exposed and to ensure the appropriate controls are in place to provide reasonable assurance against fraud and error.

The directors have conducted a review of the major risks to which the charity is exposed. In these instances, appropriate systems or procedures have been established to mitigate the risks that the charity faces. Significant external risks to funding have led to the development of a strategy to diversify income. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure the health and safety of staff, volunteers, clients, and visitors to premises operated by the Project. Policies have been developed and implemented to cover child and vulnerable people protection, equal opportunities, the recruitment of ex-offenders, discipline and grievance procedures, unacceptable behaviour and data protection.

These procedures are subject to periodic review to ensure that they meet the needs of the charity.

Future Developments

We look forward with excitement and anticipation as we begin work to realise our new 3 year strategy across our 3 key areas in family support of service delivery, systems design and capacity building support. We will maintain a focus on innovation, excellence and collaboration ensuring we continue to invest in our people who make it happen and our planet where it happens.

Thanks

Once again, we wish to express our gratitude to all who support the Charity, through generous giving of finance, time, energy and expertise. We are very grateful for the ongoing support of our staff, volunteers, directors, funders, donors, partners and of course, our children and families.

Structure, Governance and Management

Governing Document

The charity is a company limited by guarantee, as defined by the Companies Act 2006, and is governed by its Memorandum and Articles of Association.

Induction and Training of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as directors. Under the requirements of the Memorandum and Articles of Association, the directors are elected at the Annual General Meeting. At each Annual General Meeting, the two directors who have been longest in office since they were last appointed or re-appointed shall retire from office but may present themselves for re-election. The Chair, Vice-Chair and Treasurer stand down at the AGM. Again, they may choose to present themselves for re-election.

Due to the nature of the charity's objectives its work focuses on parents, children and young people. The directors seek to ensure that the needs of the families are appropriately reflected through diversity of the trustee body.

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Induction and Training of Trustees - continued

The more traditional business and social work skills are represented on the board of directors. In an effort to maintain a suitable skill mix the main skills of the Board members have been identified and, in the event, that particular skills are lost due to retirement, suitably qualified individuals are identified (if possible from the local community) and approached to offer themselves for election to the Board.

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Induction and Training of Trustees - continued

Induction and training of new trustees
New directors are familiarised with the practical work of the charity through briefing by the Chairperson and the Chief Executive on the obligations of directors, and through acquaintance with the charity's documentation which sets out the operational framework for the charity - including the Articles of Association, resourcing procedures, the current financial position and future plans and objectives. Additionally, all directors are encouraged to attend appropriate training programmes, conferences and seminars.

Organisational Structure

The Board of Directors oversees all work of the Charity meeting every 2 months. There are also 6 working groups of the Board which are Finance Committee, Legal & Governance, Staffing, Growth, Services & Evaluation and Fundraising.

The Senior Management Team consists of : the Chief Executive who has strategic oversight and is line-managed by a Director; the Head of Operations who has operational oversight and is line-managed by the Chief Executive; the Programme Managers (x2) who oversee all programmes and services and report to the Head of Operations; the Senior Children & Family Worker who provides mentoring and coaching to the delivery team along with direct service delivery and reports to one of the Programme Managers; the Finance Manager who reports to the Head of Operations.

Reference and Administrative Details

Trustees

K A Bathie
K M Hart
B Dowdall
H M Smith
J Slowe
T Goode
E S Hogarth
K J O'Neil
S A Eagers (appointed 27/01/2026)
K Hendry (appointed 30/09/2025)
E M Bell
C McIver
A H Smith

Charity Number

SC025820

Company Number

SC236098

Registered Office

Drumchapel Community Centre
Kinfauns Drive
Glasgow
G15 7HA

Auditors

The Kelvin Partnership
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Statement of Trustees' Responsibilities

The trustees (who are also the directors of 3D Families for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they 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 period. 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 Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for 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.

Statement of Disclosure of Information to Auditors

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as the trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

The trustees' report was approved by the board of trustees and signed on its behalf by:

H M Smith

Trustee
28/07/2026

Independent Auditor's Report
to the Members of
3D Families

Opinion

We have audited the financial statements of 3D Families (the "charity") for the year ended 31 March 2026 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Balance Sheet, Cash Flow Statement and the related notes, 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 (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 Trustees Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

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 charitable company 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 charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on Other Matters Prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report, which includes the Director's Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Director's Report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.

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 Director's Report included within the Trustees' Report.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records or returns; 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.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 1—12, the trustees (who are also directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable company'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 trustees either intend to liquidate the charity 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 Trustees Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outline above, to detect material misstatements in respect of irregularities, including fraud. The extent to which these can detect irregularities, including fraud is detailed below.

To assess the susceptibility of the company's financial statements to material misstatement, including how fraud may occur.

• We enquired of the trustees of the charity's policies and procedures to detect fraud as well as whether
they have knowledge of any actual, suspected or alleged fraud
• Reading Board minutes
• Using analytical procedures to identify any unusual or unexpected transactions

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud within the charity.

As required by auditing standards we perform procedures to address the risk of management override of controls and in particular that the charity's management may be in a position to make inappropriate accounting entries and the risk of bias in accounting estimates and judgements such as prepayments, accruals, depreciation and allocation of income and expenses of funds. On this audit we do not believe there is a fraud risk related to revenue recognition because the revenue is all grant income of high value amounts from easily identifiable funders, and does not contain estimation uncertainty.

We did not identify any additional fraud risks.

In determining the audit procedures we took into account the results of our evaluation and testing of the
operating effectiveness of the company's fraud risk management controls.
We also performed procedures including:

• Identifying journal entries to test for all full scope components based on risk criteria and comparing the identified entries to supporting documentation. These included, as relevant, those posted to unusual accounts

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Auditor's Responsibilities for the Audit of the Financial Statements - continued

• Assessing significant accounting estimates for bias
• Reviewing large and unusual transactions outside the ordinary course of the charity's business.
• Identifying undisclosed related parties

We discussed with management matters related to actual or suspected fraud and considered any implications for our audit.

We ensured that the audit team collectively had the necessary competence and skills to recognise non-compliance with laws and regulations.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and through discussion with the trustees (as required by auditing standards).

As the charity is regulated our assessment of risks involved gaining an understanding of the control environment including the charity's procedures for complying with regulatory requirements.
We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statement varies considerably.

Firstly, the entity is subject to very strict laws and regulations that directly affect the financial statements including financial reporting legislation, including the Companies Act 2006,, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006(as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities, FRS102, the UK Corporate tax laws and UK VAT laws. We assessed the extent of the compliance with these laws and regulations by carrying out a review of the financial statement disclosures and a review of correspondence with the tax authorities.

Secondly, the entity is subject to many other laws and regulations including the AML regulations, GDPR, health and safety and the Scottish Charity Code of Governance, where the consequences of non compliance could have a material effect on amounts or disclosures in the financial statements.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and management and inspection of regulatory and legal correspondence, if any.

Therefore if a breach of operational regulations is not disclosed to us or evident from the relevant correspondence , an audit will not detect that breach.

Context of the ability of the audit to detect fraud or breaches of laws and regulations
Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements, even though we had properly planned and performed our audit in accordance with accounting standards. For example the further removed non-compliance with laws and regulations from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standard would identify it.

In addition, with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement.We are not responsible for for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use Of Our Report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company'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 charitable company's members and trustees those matters that 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Raymond Henry BSc FCA (Senior Statutory Auditor)
for and on behalf of The Kelvin Partnership, Statutory Auditor

28/07/2026

The Kelvin Partnership
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

3D Families
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	96,179	-	96,179	63,862
Charitable activities:	**4**				
Charitable Activities		126,050	283,374	409,424	417,739
Other trading activities	**5**	104,465	-	104,465	100,375
Investments	**6**	9,767	-	9,767	10,423
Other	**7**	9,757	-	9,757	3,486
		346,218	283,374	629,592	595,885
EXPENDITURE ON:					
Charitable activities:	**9**				
Charitable Activities		(285,204)	(289,277)	(574,481)	(547,812)
Governance costs		(6,000)	-	(6,000)	(5,700)
Raising funds		(48,370)	-	(48,370)	(44,105)
		(339,575)	(289,276)	(628,851)	(597,617)
NET INCOME/(EXPENDITURE)		6,643	(5,902)	741	(1,732)
NET MOVEMENT IN FUNDS		6,643	(5,902)	741	(1,732)
RECONCILIATION OF FUNDS:					
Total funds brought forward		244,198	25,528	269,726	271,458
TOTAL FUNDS CARRIED FORWARD	**18**	250,841	19,626	270,467	269,726

The notes on pages 21 to 33 form part of these financial statements.

3D Families
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	63,862	-	63,862
Charitable activities:	**4**			
Charitable Activities		123,250	294,489	417,739
Other trading activities	**5**	30,938	69,437	100,375
Investments	**6**	10,423	-	10,423
Other	**7**	3,486	-	3,486
		231,959	363,926	595,885
EXPENDITURE ON:				
Charitable activities:	**9**			
Charitable Activities		(174,882)	(372,930)	(547,812)
Governance costs		(5,700)	-	(5,700)
Raising funds		(44,105)	-	(44,105)
		(224,687)	(372,930)	(597,617)
NET EXPENDITURE		7,272	(9,004)	(1,732)
NET MOVEMENT IN FUNDS		7,272	(9,004)	(1,732)
RECONCILIATION OF FUNDS:				
Total funds brought forward		236,926	34,532	271,458
TOTAL FUNDS CARRIED FORWARD	**18**	244,198	25,528	269,726

The notes on pages 21 to 33 form part of these financial statements.

3D Families
Balance Sheet
As At 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible Assets	**14**	-	-	-	902
		-	-	-	902
CURRENT ASSETS					
Debtors	**15**	60,573	-	60,573	33,175
Cash at bank and in hand		248,012	19,626	267,638	358,084
		308,585	19,626	328,211	391,259
Creditors: Amounts Falling Due Within One Year	**16**	(57,744)	-	(57,744)	(122,435)
NET CURRENT ASSETS (LIABILITIES)		250,841	19,626	270,467	268,824
TOTAL ASSETS LESS CURRENT LIABILITIES		250,841	19,626	270,467	269,726
NET ASSETS		250,841	19,626	270,467	269,726
FUNDS OF THE CHARITY					
Restricted Funds				19,626	25,528
Unrestricted Funds				250,841	244,198
TOTAL FUNDS	**18**			270,467	269,726

On behalf of the board

H M Smith

Trustee
28/07/2026

The notes on pages 21 to 33 form part of these financial statements.

3D Families
Statement of Cash Flows
For The Year Ended 31 March 2026

	Notes	2026 £	2025 £
Cash flows from operating activities			
Net cash (used in)/generated from operations	**1**	(100,213)	29,588
Net cash (used in)/generated from operating activities		(100,213)	29,588
Cash flows from investing activities			
Interest received		9,767	10,423
(Decrease)/increase in cash and cash equivalents		(90,446)	40,011
Cash and cash equivalents at beginning of year	**2**	358,084	318,073
Cash and cash equivalents at end of year	**2**	267,638	358,084

1. **Reconciliation of income/(expenditure) to cash (used in)/generated from operations**

	2026	2025
	£	£
Net income/(expenditure)	741	(1,732)
Adjustments for:		
Interest income	(9,767)	(10,423)
Depreciation of tangible assets	902	1,852
Movements in working capital:		
(Increase)/decrease in trade and other debtors	(27,398)	8,245
(Decrease)/increase in trade and other creditors	(64,691)	31,646
Net cash (used in)/generated from operations	(100,213)	29,588

2. **Cash and cash equivalents**

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2026	2025
	£	£
Cash at bank and in hand	267,638	358,084

3. **Analysis of changes in net funds**

	As at 1 April 2025	Cash flows	As at 31 March 2026
	£	£	£
Cash at bank and in hand	358,084	(90,446)	267,638

1. **General Information**

3D Families is a company limited by guarantee, incorporated in Scotland, registered number SC236098 and registered charity number SC025820. The registered office is Drumchapel Community Centre, Kinfauns Drive, Glasgow, G15 7HA.

2. **Accounting Policies**

2.1. **Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below. These policies have been consistently applied to all periods presented.

2.2. **Going Concern Disclosure**

The trustees are obliged to consider the appropriateness of the going concern assumption when preparing the financial statements. Given the declining economic outlook and increasing inflationary pressures has created a degree of uncertainty with potential subsequent impact on funding, the trustees have assessed it's potential impact on the finances and future of the charity. Further disclosure regarding the trustees' assumptions and decisions taken thus far to mitigate it's impact are detailed in the Report of the Trustees. Consequently, the trustees believe that there are no material uncertainties affecting the charity's ability to continue as a going concern and, accordingly, the financial statements are prepared on a going concern basis.

2.3. **Significant judgements and estimations**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on the historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both the current and future periods.

In preparing these financial statements, the trustees have made the following judgements:

- Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors suh as physical condition, maintenance and obsolescence.

2.4. **Fund Accounting**

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

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

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

2.5. Incoming Resources

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
Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met of the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Other trading activities
Income from the supply of services are recognised in line with the delivery of the contracted service.

Grants
Income from government and other grants, whether 'capital' or 'revenue' are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Unconditional entitlement will be achieved once conditions attached to the grants have been met, or fulfilment of these conditions is wholly within the control of the charity.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

2.6. Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses including support costs are allocated or apportioned to the applicable expenditure headings. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable Activities
Expenditure on charitable activities includes all staff costs, delivery costs, property costs, professional fees, vehicle costs, evaluation costs and other activities undertaken to further the purposes of the charity and their associated support costs.

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 11 'Other Financial Instrument Issues' of FRS 102 to all its financial instruments.

Financial instruments are recognised in the charity's financial statements when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are only offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off recognised amounts amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simulataneously.

Governance costs
Governance costs consist of expenses associated with the governance of the charity and relate to the general running costs of the charity, as opposed to activities undertaken to further charitable objectives.

Governance costs are recognised in the Statement of Financial Activities in the period in which they are incurred on an accrual basis.

Governance costs (which are included as a component of support costs (in accordance with the SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs related to constitutional and statutory requirements and external scrutiny (audit or independent examination).

2.7. **Tangible Fixed Assets and Depreciation**

Tangible fixed assets, under the cost model, are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historic cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The charity adds to the carrying amount of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement is expected to provide incremental future benefits to the charity. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to the Statement of Financial Activities and retained earnings during the period in which they are incurred.

Depreciation is charged so to allocate the cost of assets less their residual value over the estimated useful lives, using the following methods:

Computer Equipment	33% on cost

The assets' residual value, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is any indication of a significant change since the last reporting date.

Gains and disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Financial Activities and retained earnings.

Capitalisation Policy
The charity will only capitalise assets that are expected to provide economic benefit or service to the charity for a period exceeding one year that cost £500 or more.

Operating leases
Rentals paid under operating leases are charged to the Statement of Financial Activities as they are incurred.

2.8. **Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.9. **Financial Instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments.

Financial instruments are recognised in the charity's financial statements when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are only offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simulataneously.

Basic Financial Assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction is measured at the present value of future receipts discounted at a market rate of interest. Financial assets classified as receiveable within one year are not amortised.

Other Debtors
Deposits paid in connection to the short term lets, are recognised as current assets in the financial statements. The deposit amount is initially measured at the amount paid, and is carried at cost less any provision for impairment where recovery is considered uncertain.

Prepayments
Prepayments represent payment made in advance for goods and services to be received in future periods. Prepayments are initially recognised as current assets when payment is made and are subsequently expensed over the period to which the related goods and services relate.

Accrued Income
Accrued income represents income earned by the charity, but not received at the reporting date.

Accrued income is recognised where entitlement to the income has been established, receipt is probable, and the amount can be measured reliably. Amounts are recognised in the Statement of Financial Activities in the period that the income relates to.

Impairment of Financial Assets

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2.9. Financial Instruments - continued

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting date.

Derecognition of Financial Assets
Financial assets are derecognised only when the contractual rights to the cash flows from the assets expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but the control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of Financial Liabilities
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic Financial Liabilities
Basic financial liabilities, including creditors and loans are initially recognised at transaction price and are subsequently carried at amortised cost, using the effective interest rate method.

Trade Creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Accrued Expenses
Accrued expenses are recognised as liabilities in the financial statements. Where the charity has received goods and services before the year end, but has not yet been invoiced or paid by the reporting date.

Accruals are measured at the best estimate for the amounts payable and are recognised in the Statement of Financial Activities in the period to which the related expenditure relates.

Holiday Pay Accrual
A liability is recognised to the extent of any unused pay entitlement which is accrued at the Statement of Financial Activities date and carried to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Statement of Financial Activity report date.

Deferred Income
Deferred income relates amounts received in advance for income relating to future accounting periods or when the recognition criteria for income have not been met.

Deferred income is recognised as a liability in the balance sheet and is released to income in the Statement of Financial Activities in the period which the related services are provided and entitlement conditions are fulfiled.

2.10. Provisions and Contingencies

Provisions

Provisions are recognised when the charitable company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

3. Income from Donations and Legacies

	2026 Unrestricted funds £	2025 Unrestricted funds £
Donations and gifts	78,025	39,283
Gift aid	18,154	24,579
	96,179	63,862

4. **Income from Charitable Activities**

	Unrestricted funds £	Restricted funds £	2026 Total funds £
Charitable Activities	126,050	283,374	409,424

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Charitable Activities	123,250	294,489	417,739

Grants, included above, are as follows:

	2026 £	2025 £
Mary Andrew Charitable Trust	-	1,000
Baird Trust	10,000	10,000
Bank of Scotland Foundation	22,842	23,214
Bellahouston Bequest Fund	5,000	-
W A Cargill Charitable Trust	5,000	5,000
Radio Clyde - Cash for Kids	5,000	6,529
Cernach Housing Association - Thriving Places	-	100
Cruden Foundation Limited	1,000	1,000
Endrick Trust	-	4,000
Feed UK	-	100
Ferguson Bequest Fund	5,000	10,000
First Port	2,500	2,500
Forte Foundation	30,000	12,500
Gordon Fraser Charitable Trust	-	1,500
Hedley Foundation	2,500	-
Hugh Fraser Foundation	-	4,000
Glasgow City Council Children's Holiday Food Programme Fund	12,705	11,550
Glasgow City Council Communities Fund	47,692	47,692
Glasgow Community Mental Health and Wellbeing Fund	-	9,840
GCVS Co-designing Glasgow's All Age Child Care	-	18,250
Glasgow Credit Union Giving Glasgow	-	496
Health and Social Care Partnership NHS	-	9,750
Itison	2,000	-
Kennyhill Bequest Fund	49,003	28,965
The McNab Family Fund	7,500	-

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Mugdock Children's Trust	-	5,000
Murdoch Forest Charitable Trust	-	3,500
National Lottery Improving Lives Fund	5,305	31,672
Neighbourly Lab - Dragon's Den	-	500
Robertson Trust	38,000	35,000
Rocco Charitable Trust	25,000	-
R S Macdonald Charitable Trust	15,000	15,000
Saints & Sinners Club of Scotland	1,250	1,250
Save the Children	3,300	-
Scottish Government Outdoor Community Play Fund	11,827	13,141
Scottish Government PIMH Early Years	34,000	15,000
Scottish Government PIMH Small Grants Fund (Inspiring Scotland)	-	4,000
Souter Charitable Trust	3,000	-
Whole Family Community Fund	20,000	-
William Grant Foundation	45,000	80,000
Work Placement	-	5,690
	409,424	417,739

5. **Income from Other Trading Activities**

	Unrestricted funds	Restricted funds	2026 Total funds
	£	£	£
Contract income	104,465	-	104,465

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Contract income	30,938	69,437	100,375

6. **Investment Income**

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Bank interest receivable	9,767	10,423

7. **Other Income**

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Other income	9,757	3,486

8. Net Income/(Expenditure)

The net income/(expenditure) is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation of tangible fixed assets - owned	902	1,852

9. Analysis of Expenditure

			2026
	Activities undertaken directly	Support costs (see note 10)	Total
	£	£	£
Raising funds	48,370	-	48,370
Charitable Activities	515,891	58,590	574,481
Governance costs	-	6,000	6,000
	564,261	64,590	628,851

			2025
	Activities undertaken directly	Support costs (see note 10)	Total
	£	£	£
Raising funds	44,105	-	44,105
Charitable Activities	498,359	49,453	547,812
Governance costs	-	5,700	5,700
	542,464	55,153	597,617

10. Support Costs

			2026
	Charitable Activities	Governance costs	Total
	£	£	£
Employee costs	1,021	-	1,021
Premises expenses	37,541	-	37,541
General administration	19,126	6,000	25,126
Depreciation	902	-	902
	58,590	6,000	64,590

	Charitable Activities	Governance costs	2025 Total
	£	£	£
Employee costs	447	-	447
Premises expenses	29,770	-	29,770
General administration	17,384	5,700	23,084
Depreciation	1,852	-	1,852
	49,453	5,700	55,153

11. **Auditor's Remuneration**

Remuneration received by the charitable company's auditors and their associates during the year was as follows:

	2026	2025
	£	£
Audit Services		
Audit of the company's financial statements	5,000	4,800
Other Services		
Other non-audit services	1,000	900

12. **Staff Costs**

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	395,673	392,804
Social security costs	36,129	28,996
Other pension costs	23,381	22,848
	455,183	444,648

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

For the year ending 31 March 2026, Key Management Personnel received remuneration totalling £161,179 (2025: £150,844).

13. **Average Number of Employees**

Average number of employees during the year was: 19 (2025: 20)

14. **Tangible Assets**

	Computer Equipment
	£
Cost	
As at 1 April 2025	17,264
As at 31 March 2026	17,264
Depreciation	
As at 1 April 2025	16,362
Provided during the period	902
As at 31 March 2026	17,264
Net Book Value	
As at 31 March 2026	-
As at 1 April 2025	902

15. **Debtors**

	2026	2025
	£	£
Due within one year		
Prepayments and accrued income	46,919	31,899
Other debtors	13,654	1,276
	60,573	33,175

16. **Creditors: Amounts Falling Due Within One Year**

	2026	2025
	£	£
Trade creditors	10,816	6,756
Accruals and deferred income	46,928	115,679
	57,744	122,435

17. **Pension Commitments**

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £23,381 (2025: £22,848).

18. **Movement in Funds**

	As at 1 April 2025	Income	Expenditure	Transfers	As at 31 March 2026
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	174,646	345,052	(338,673)	4,460	185,485
Designated:					
26/27 Operational Support	68,250	-	-	(4,460)	63,790

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Fixed Assets	902	-	(902)	-	-
Bairns Boutique	400	1,166	-	-	1,566
	69,552	1,166	(902)	(4,460)	65,356
Total unrestricted funds	244,198	346,218	(339,575)	-	250,841
Restricted funds					
Bank of Scotland Foundation	-	22,842	(22,842)	-	-
Radio Clyde - Cash for Kids	-	5,000	(5,000)	-	-
Cernach Housing Association - Thriving Places	1,412	-	(1,412)	-	-
Feed UK	286	-	(286)	-	-
First Port	690	2,500	(3,190)	-	-
Glasgow City Council Children's Holiday Food Programme Fund	1,104	12,705	(12,595)	-	1,214
Glasgow City Council Communities Fund	-	47,692	(47,692)	-	-
Glasgow City Council Education (Langfaulds Primary School)	5,726	-	(5,726)	-	-
Glasgow Community Mental Health and Wellbeing Fund	6,560	-	(2,853)	-	3,707
Health and Social Care Partnership NHS	9,750	-	(9,750)	-	-
Kennyhill Bequest Fund	-	49,003	(42,631)	-	6,372
National Lottery Improving Lives Fund	-	5,305	(5,305)	-	-
R S Macdonald Charitable Trust	-	15,000	(15,000)	-	-
Trusthouse Foundation	-	30,000	(30,000)	-	-
Scottish Government PIMH Early Years	-	34,000	(34,000)	-	-
Whole Family Community Fund	-	20,000	(20,000)	-	-
Rocco Charitable Trust	-	25,000	(16,667)	-	8,333
Hedley Foundation	-	2,500	(2,500)	-	-
Inspiring Scotland	-	11,827	(11,827)	-	-
Total restricted funds	25,528	283,374	(289,276)	-	19,626
Total funds	269,726	629,592	(628,851)	-	270,467

	As at 1 April 2024	**Income**	**Expenditure**	**Transfers**	**As at 31 March 2025**
	£	**£**	**£**	**£**	**£**
Unrestricted funds					
General:					
General unrestricted fund	172,882	231,559	(222,835)	(6,960)	174,646
Designated:					

...CONTINUED

26/27 Operational Support	61,290	-	-	6,960	68,250
Fixed Assets	2,754	-	(1,852)	-	902
Bairns Boutique	-	400	-	-	400
	64,044	400	(1,852)	6,960	69,552
Total unrestricted funds	236,926	231,959	(224,687)	-	244,198
Restricted funds					
Mary Andrew Charitable Trust	-	1,000	(1,000)	-	-
Bank of Scotland Foundation	4,027	23,214	(27,241)	-	-
Radio Clyde - Cash for Kids	-	6,529	(6,529)	-	-
Cernach Housing Association - Thriving Places	3,484	100	(2,172)	-	1,412
Cruden Foundation Limited	-	1,000	(1,000)	-	-
Feed UK	200	100	(14)	-	286
First Port	-	2,500	(1,810)	-	690
Gordon Fraser Charitable Trust	-	1,500	(1,500)	-	-
Glasgow City Council Children's Holiday Food Programme Fund	1,257	11,550	(11,703)	-	1,104
Glasgow City Council Communities Fund	-	47,692	(47,692)	-	-
Glasgow City Council Education (Camstradden Primary School)	-	13,659	(13,659)	-	-
Glasgow City Council Education (Langfaulds Primary School)	6,080	55,778	(56,132)	-	5,726
GCVS Co-designing Glasgow's All Age Child Care	-	18,250	(18,250)	-	-
Glasgow Community Mental Health and Wellbeing Fund	3,384	9,840	(6,664)	-	6,560
Glasgow Credit Union Giving Glasgow	-	496	(496)	-	-
Health and Social Care Partnership NHS	15,750	9,750	(15,750)	-	9,750
Kennyhill Bequest Fund	-	24,965	(24,965)	-	-
Murdoch Forest Charitable Trust	-	3,500	(3,500)	-	-
National Lottery Improving Lives Fund	-	31,672	(31,672)	-	-
Neighbourly Lab - Dragon's Den	350	500	(850)	-	-
R S Macdonald Charitable Trust	-	15,000	(15,000)	-	-
Scottish Government Outdoor Community Play Fund	-	13,141	(13,141)	-	-
Scottish Government PIMH Small Grants Fund (Inspiring Scotland)	-	4,000	(4,000)	-	-
Trusthouse Foundation	-	12,500	(12,500)	-	-
William Grant Foundation	-	35,000	(35,000)	-	-
Work Placement	-	5,690	(5,690)	-	-
Scottish Government PIMH Early Years	-	15,000	(15,000)	-	-
Total restricted funds	34,532	363,926	(372,930)	-	25,528
Total funds	271,458	595,885	(597,617)	-	269,726

Restricted funds were awarded for the following purposes:

Bank of Scotland Foundation. A grant was awarded towards the cost of our Bairn Necessities Clothing and Equipment Bank Project.

Glasgow City Council Children's Holiday Food Programme Fund. A grant was awarded to fund food for our Easter, Summer and October Holiday programmes.

Glasgow City Council Communities Fund. A grant was awarded towards core costs.

Glasgow Community Mental Health and Wellbeing Fund. A grant was awarded to provide counselling and wellbeing sessions to families.

Kennyhill Bequest Fund. Two grants were awarded: one to support the 3D Futures project, and the other (with a carry-forward balance) to support rent costs for our Bairn Boutique charity shop.

Rocco Charitable Trust. A grant was awarded towards volunteer costs and volunteer pathways, as well as a contribution to the Volunteer Coordinator role.

RS Macdonald Charitable Trust. A grant was awarded towards the cost of our Children and Family team.

Radio Clyde - Cash for Kids. Grants were awarded to assist with the distribution of food vouchers to families in need.

Sainsbury's Everyone Eats Better Community Grant. A grant was awarded as a contribution towards food costs for families.

Scottish Government Outdoor Community Play Fund. A grant was awarded towards an Outdoor Play Worker salary.

Scottish Government Perinatal and Infant Mental Health Fund. A grant was awarded towards the cost of our Perinatal Programme.

Forte (formerly known as Trusthouse). A grant was awarded towards salary costs for our Children and Family Projects staff.

Volant Charitable Trust. A grant was awarded towards the salary costs of a Children and Family Worker.

William Grant Foundation. A grant was awarded to support our management restructure.

19. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

20. **Related Party Disclosures**

There were no related party transactions for the year ended 31 March 2026.

21. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

22. **FRC's Ethical Standard - Provision Available for Small Entities**

In common with other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

3D Families
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	78,025	39,283
Gift aid	18,154	24,579
	96,179	63,862
Charitable Activities:		
Charitable Activities		
Grants	409,424	417,739
	409,424	417,739
Other trading activities		
Contract income	104,465	100,375
	104,465	100,375
Investments		
Bank interest receivable	9,767	10,423
	9,767	10,423
Other		
Other income	9,757	3,486
	9,757	3,486
	629,592	595,885
EXPENDITURE ON:		
Charitable Activities:		
Raising funds		
Fundraising fees	(48,370)	(44,105)
	(48,370)	(44,105)
Charitable Activities		
Wages and salaries	(395,673)	(392,804)
Employers NI	(36,129)	(28,996)
Employers pensions - defined contribution schemes	(23,381)	(22,848)
Other staff costs	(18,146)	(8,545)
Programme costs	(42,562)	(45,166)
Volunteers' expenses	(1,021)	(447)
Other operating leases	(33,196)	(25,497)
Light and heat	(1,760)	(2,191)
Repairs and maintenance	(2,075)	(1,717)
Cleaning	(510)	(365)
IT support and software	(1,646)	(2,490)
Insurance	(5,831)	(4,400)
Printing, postage and stationery	(1,478)	(1,073)
Monitoring and evaluation	(1,555)	(1,555)

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3D Families
Detailed Statement of Financial Activities (including Income and Expenditure Account) (continued)
For The Year Ended 31 March 2026

Telephone	(4,345)	(3,749)
Accountancy fees	(2,737)	(2,591)
Membership and subscriptions	(1,534)	(1,526)
Depreciation of computer equipment	(902)	(1,852)
	(574,481)	(547,812)
Governance costs		
Audit fees	(6,000)	(5,700)
	(6,000)	(5,700)
	(628,851)	(597,617)
NET INCOME/(EXPENDITURE)	741	(1,732)