

Charity registration number SC041463 (Scotland)

ACHIEVE MORE! SCOTLAND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

ACHIEVE MORE! SCOTLAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr J Winter
Mr K Gilmurray
Mr M J Fletcher
Ms A Dolan
Mr K McIver
Mr C D Maclean
Ms M Leck

Chief Executive Officer

Mr P Fletcher

Charity registration

Scotland

SC041463

Principal address

Room 324B
Edinburgh House
20 Princes Square
East Kilbride
Scotland
G74 1LJ

Auditor

bk plus Audit Limited
6th Floor
Gordon Chambers
90 Mitchell Street
Glasgow
Scotland
G1 3NQ

Accountants

BK Plus Limited
6th Floor
Gordon Chambers
90 Mitchell Street
Glasgow
Scotland
G1 3NQ

ACHIEVE MORE! SCOTLAND

CONTENTS

	Page
Trustees' report	1 - 2
Statement of Trustees' responsibilities	3
Independent auditor's report	4 - 6
Statement of financial activities	7
Balance sheet	8
Statement of cash flows	9
Notes to the financial statements	10 - 17

ACHIEVE MORE! SCOTLAND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and 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 financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Objectives and aims

The charity is established for charitable purpose only, and the main objectives are:

- To promote, through sports and life coaching, the personal development, health and well-being, and employment prospects of disengaged and vulnerable young people.
- To provide or assist in the provision of services to assist young people in their personal development. To develop their mental and practical skills so that they may increase their level of activity and become active members of their local community.
- To focus the attention on the community at target on social issues with a view to creating a sense of individual and community responsibility and participation in the remedying of these problems.
- To encourage the co-operation and partnership of voluntary groups, statutory authorities, private enterprise and individuals in the service to the community.

Achieve More! Scotland primarily supports young people within the United Kingdom, however, through its involvement with the Youth Charter it may from time-to-time under the guidance of the Board of Trustees undertake international activities.

The charity shall promote (but not promote exclusively) its activities and delivery operations to young people within the 5-25 age range from the most socially deprived areas as specified by the National (or Regional variations) Index of Multiple Deprivation.

Financial review

Principal funding sources

Our main source of funding is grants provided by Glasgow City Council and the Scottish Government.

In addition, each year we receive a significant number of smaller grants, which allows us to deliver more activities and to expand the target age range in many areas of service delivery, to replenish old equipment, and to provide free and accessible holiday activities for hundreds of children and young people.

Reserves policy

The policy is to retain 3 months' worth of normal running costs in order to meet our contractual commitments and to cover any unexpected expenditure. The Trustees monitor this position by means of cashflow feedback at Board Meetings.

Structure, governance and management

The charity is controlled by its governing document, a constitution, and constitutes a Scottish Charitable Incorporated Organisation.

The charity was registered in its current legal form on 16th December 2013. The charity was previously an unincorporated association. It has single tier structure and as such the trustees are the members of the charity.

ACHIEVE MORE! SCOTLAND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr J Winter

Mr K Gilmurray

Mr M J Fletcher

Ms A Dolan

Mr K McIver

Mr C D Maclean

Ms M Leck

Ms L Kozansoy

(Resigned 25 March 2025)

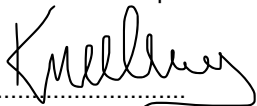
Recruitment and appointment of trustees

The Board of Trustees requires breadth and depth of experience to carry out its duties effectively and efficiently. When recruiting new trustees the important attribute is a passion for the work of the charity and an understanding of physical activity as a holistic and rounded experience of personal growth. The charity advertises locally as well as seeking advice from respected partners for new trustees.

Organisational structure

The Board of Trustees are responsible for the overall management and control of the charity, and meet at least four times a year. The work of implementing most of the policies is carried out by the members of the management and staff teams, which meet fortnightly. The Chief Executive is responsible for co-ordinating the work of the staff team, liaising with the Board of Trustees and any Committees established, preparing papers and management accounts, and reviewing any matters arising.

The Trustees' report was approved by the Board of Trustees.



Mr K Gilmurray

Trustee

Date: **29th September 2026**

ACHIEVE MORE! SCOTLAND

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees 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).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ACHIEVE MORE! SCOTLAND

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ACHIEVE MORE! SCOTLAND

Opinion

We have audited the financial statements of Achieve More! Scotland (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 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 Charities and Trustee 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Our responsibilities and the responsibilities of the 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 we do not express any form of assurance conclusion thereon. 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 course of 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.

Matters on which we are required to report by exception

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

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

ACHIEVE MORE! SCOTLAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ACHIEVE MORE! SCOTLAND

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

From the preliminary stage of the audit, we ensure our understanding of the entity is up to date. This includes, but is not limited to, current knowledge of their activities, the business and control environments, and their compliance with the applicable legal and regulatory frameworks. This information supports our risk identification and the subsequent design of audit procedures to mitigate those risks; ensuring that the audit evidence obtained is sufficient and appropriate to support our opinion.

In response to the risks identified, specific to this entity, we designed procedures which included, but were not limited to:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Reviewing minutes of meetings of those charged with governance, if available;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale for significant transactions outside the normal course of business.

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

Use of our report

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

ACHIEVE MORE! SCOTLAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ACHIEVE MORE! SCOTLAND

Andrew McAulay .

Andrew J McAulay FCCA
For and on behalf of bk plus Audit Limited, Statutory Auditor
Chartered Certified Accountants
6th Floor
Gordon Chambers
90 Mitchell Street
Glasgow
G1 3NQ
Scotland
Date:30/9/26.....

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

ACHIEVE MORE! SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	9,068	-	9,068	13,686	-	13,686
Charitable activities	3	135,000	756,112	891,112	170,000	685,449	855,449
Other trading activities	4	7,217	-	7,217	12,116	-	12,116
Investments	5	691	-	691	1,060	-	1,060
Total income		151,976	756,112	908,088	196,862	685,449	882,311
Expenditure on:							
Raising funds	6	2,987	-	2,987	3,505	-	3,505
Charitable activities	7	162,150	787,748	949,898	369,041	653,813	1,022,854
Total expenditure		165,137	787,748	952,885	372,546	653,813	1,026,359
Net income/(expenditure) and movement in funds		(13,161)	(31,636)	(44,797)	(175,684)	31,636	(144,048)
Reconciliation of funds:							
Fund balances at 1 January 2025		174,101	31,636	205,737	349,785	-	349,785
Fund balances at 31 December 2025		160,940	-	160,940	174,101	31,636	205,737

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

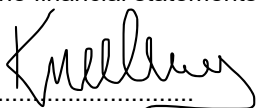
ACHIEVE MORE! SCOTLAND

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	12	61,132		52,944	
Cash at bank and in hand		152,052		295,478	
		<u>213,184</u>		<u>348,422</u>	
Creditors: amounts falling due within one year	13	(52,244)		(142,685)	
Net current assets			160,940		205,737
			<u>160,940</u>		<u>205,737</u>
The funds of the charity					
Restricted funds	14		-		31,636
Unrestricted funds	15		160,940		174,101
			<u>160,940</u>		<u>205,737</u>

The financial statements were approved by the trustees on **29th September 2026**



Mr K Gilmurray
Trustee

ACHIEVE MORE! SCOTLAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	18		(144,117)		(83,387)
Investing activities					
Investment income received		691		1,060	
Net cash generated from investing activities			691		1,060
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(143,426)		(82,327)
Cash and cash equivalents at beginning of year			295,478		377,805
Cash and cash equivalents at end of year			152,052		295,478

ACHIEVE MORE! SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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 £.

1.2 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.3 Expenditure

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

1.4 Employee benefits

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

1.5 Allocation and apportionment of costs

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and strategic requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

All costs allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

1.6 Fund accounting

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

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

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

ACHIEVE MORE! SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	9,068	13,686

3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities						
Youth activities	135,000	408,871	543,871	170,000	483,486	653,486
School activities	-	347,241	347,241	-	201,963	201,963
	<u>135,000</u>	<u>756,112</u>	<u>891,112</u>	<u>170,000</u>	<u>685,449</u>	<u>855,449</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	7,217	12,116

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	691	1,060

ACHIEVE MORE! SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	2,987	3,505

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	733,953	724,638
Office costs	23,928	16,767
Sessional coaches and drivers	1,628	39,064
Transport and travel costs	13,839	28,511
Venue costs	33,610	38,750
Equipment and activity	120,599	134,306
Food parcels	-	17,504
Staff welfare and training	7,350	6,904
Legal consultancy costs	1,063	939
Insurance	1,592	1,568
Sundries	534	1,351
	938,096	1,010,302
Share of support and governance costs (see note)		
Finance	162	192
Governance	11,640	12,360
	949,898	1,022,854
Analysis by fund		
Unrestricted funds	162,150	369,041
Restricted funds	787,748	653,813
	949,898	1,022,854

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	6,840	7,680

ACHIEVE MORE! SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	44	56

Employment costs

	2025 £	2024 £
Wages and salaries	655,894	654,841
Consultancy	7,000	-
Social security costs	50,104	49,543
Other pension costs	20,955	20,254
	733,953	724,638

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
	2	2

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	162,241	156,694

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

ACHIEVE MORE! SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	59,144	51,031
Prepayments and accrued income	1,988	1,913
	<u>61,132</u>	<u>52,944</u>

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	9,909	16,286
Other creditors	42,335	126,399
	<u>52,244</u>	<u>142,685</u>

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025 £	Incoming resources £	Resources expended £	At 31 December 2025 £
Restricted	-	-	-	-
North Lanarkshire Pupil Equity Fund Schools Programme	20,936	131,236	(152,172)	-
Glasgow Pupil Equity Fund	30,096	166,341	(196,437)	-
Young Start- Community Fund	(19,396)	51,846	(32,450)	-
Cash for Kids	-	8,000	(8,000)	-
Robertson Trust- Young Person Development Coordinator	-	27,000	(27,000)	-
Lawn Tennis Association	-	32,205	(32,205)	-
Other grants less than £15k	-	32,701	(32,701)	-
Children's Holiday Food Programme	-	77,057	(77,057)	-
Inspiring Scotland	-	47,812	(47,812)	-
GSVS	-	26,040	(26,040)	-
Glasgow Community Fund	-	155,874	(155,874)	-
	<u>31,636</u>	<u>756,112</u>	<u>(787,748)</u>	<u>-</u>

ACHIEVE MORE! SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

14 Restricted funds

(Continued)

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Cash for Kids	-	17,350	(17,350)	-
North Lanarkshire Pupil Equity Fund Schools Programme	-	95,812	(74,876)	20,936
Robertson Trust- Young Person Development Coordinator	-	27,500	(27,500)	-
Glasgow Community Fund	-	155,874	(155,874)	-
Children's Holiday Food Programme	-	160,812	(160,812)	-
Glasgow Pupil Equity Fund	-	106,151	(76,055)	30,096
Other grants less than £15k	-	19,601	(19,601)	-
Hargreaves Foundation	-	31,600	(31,600)	-
Young Start- Community Fund	-	29,154	(48,550)	(19,396)
Lawn Tennis Association	-	41,595	(41,595)	-
	-	685,449	(653,813)	31,636

Volunteering and Mentoring Programme: Funds provided by Young Start (National Lottery) Community Fund to support the delivery of a volunteering and mentoring programme.

Cash for Kids: Funds provided by Radio Clyde Cash for Kids initiative for targeted Winter grants to families in need.

North Lanarkshire Pupil Equity Fund Schools Programme: Funds provided by North Lanarkshire Council for the provision of physical activity and sports sessions in local schools.

Robertson Trust: Funds provided by The Robertson Trust towards the salary of a Young Persons Development Coordinator.

Glasgow Community Fund: Funds provided by Glasgow City Council for community programmes.

Children's Holiday Food Programme: Funds provided by Glasgow City Council for running the Children's Holiday Food Programme.

Glasgow Pupil Equity Fund: Funds provided by Glasgow City Council for the provision of physical activity and sports sessions in local schools.

Lawn Tennis Association: The fund supports the development and delivery of tennis sessions targeted at children in areas of deprivation.

Inspiring Scotland: The fund supports the provision of breakfast clubs at partner schools.

Scottish Council for Voluntary Organisations: Funds provided from Kickstart and Community Jobs Fund to fund work for young people or long term unemployed.

Other grants less than £15k: The fund contains various smaller grants where it wasn't deemed necessary to create a stand alone fund.

ACHIEVE MORE! SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	174,101	151,976	(165,137)	160,940
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	349,785	196,862	(372,546)	174,101
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Current assets/(liabilities)	160,940	-	160,940
	<u> </u>	<u> </u>	<u> </u>
	160,940	-	160,940
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	174,101	31,636	205,737
	<u> </u>	<u> </u>	<u> </u>
	174,101	31,636	205,737
	<u> </u>	<u> </u>	<u> </u>

17 Related party transactions

During the year, consultancy fees of £7,000 (2024: nil) were paid to a member of key management personnel for consultancy services provided to the charity. These services were provided on a temporary basis during a short period when the individual was not employed by the charity through payroll. No amounts were outstanding at the year end.

ACHIEVE MORE! SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

18	Cash absorbed by operations	2025 £	2024 £
	Deficit for the year	(44,797)	(144,048)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(691)	(1,060)
	Movements in working capital:		
	(Increase)/decrease in debtors	(8,188)	5,524
	(Decrease)/increase in creditors	(90,441)	56,197
	Cash absorbed by operations	(144,117)	(83,387)

19 Analysis of changes in net funds

The charity had no material debt during the year.