

Company Registration No. SC282229 (Scotland)

COMMUNITY LED ACTION AND SUPPORT PROJECT

(a company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

Scottish Charity No. : SC029988

COMMUNITY LED ACTION AND SUPPORT PROJECT

COMPANY INFORMATION

Directors	Helen C Bruce Lindsay Shorts Daniel Sweeney
Secretary	Helen C Bruce
Company number	SC282229
Registered office	10 Alexander Place Stevenston KA20 43AE
Independent Examiner	Bryan Swan, C.A. Rogerson & Goldie 29 Portland Road Kilmarnock KA1 2BY
Business address	10 Alexander Place Stevenston KA20 43AE
Bankers	Bank of Scotland 57 Dockhead Street Saltcoats KA21 5EY

COMMUNITY LED ACTION AND SUPPORT PROJECT

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COMMUNITY LED ACTION AND SUPPORT PROJECT

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report and independently examined financial statements of the charity for the year ended 31 March 2026. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Legal and Administrative Information

Constitution

Its Memorandum and Articles of Association, which are held by the company secretary at the registered office, govern the company's activities. Powers of investment and restrictions imposed on the company are also contained within these documents.

Board of Directors

Directors, who are considered to be trustees of the charity, can be appointed or removed in accordance with the company's articles.

The following directors served throughout the financial year unless otherwise noted:

Helen C Bruce	
Lindsay Shorts	
Daniel Sweeney	(appointed 24.11.25)
James Cooper	(resigned 25.06.25)
Barbara Richards	(resigned 25.06.25)
Susan Seenan	(resigned 25.06.25)
Claire Sharp	(resigned 11.03.26)

There have been no further Board changes since the balance sheet date.

Independent Examiner

Bryan Swan, C.A., of Rogerson and Goldie was appointed as Independent Examiner during the year in respect of the 2025/26 financial statements and stands for reappointment at the company's forthcoming AGM.

Structure, Governance and Management

Recruitment and Appointment of Trustees

Trustees are appointed in line with the company's constitution. A separate Management Committee exists and its members can be elected during the year at Board meetings and also at the company's AGM. Committee members assist and advise the Board but, unlike formal directors, are not trustees of the charity.

Induction and Training of Trustees

A more formal induction and training strategy has been developed. The majority of Board members have significant experience of the charity and its activities. In addition, all Board members are required to serve initially on the Management Committee which assists with the induction process.

COMMUNITY LED ACTION AND SUPPORT PROJECT

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Organisational Structure

The Board of Directors is responsible for policy decisions and ensuring that the company operates within its constitution. Regular Board meetings are held to effect policy decisions. Directors are trustees in law for the charity and have a fiduciary responsibility over its assets and finances. The charity operates a hierarchical management structure in line with Board policy requirements. The key management personnel are:

General Manager	Rosemary McCurdy
Hope Project Manager	Jim Montgomery

Pay Policy for Senior Staff

The pay of senior staff is reviewed annually by the Board with reference to pay scales for similar organisations within the sector.

Related Parties

There were no transactions during the year between the company and a related party of any Board member.

Risk Assessment

The Board considers a key risk to the charitable company to be the uncertainty of funding beyond the short term. A contingency plan to rationalise resources and ultimately client services would need to be implemented in the event of appropriate levels of funding not being achieved. However, the charitable company has been fortunate in the past to obtain sufficient funding, with the support of the National Lottery and North Ayrshire Health and Social Care Partnership. In particular, a new National Lottery Community Fund application for 4 years and 5 months was made last year and thankfully awarded commencing 1st November, 2025. Financial support from North Ayrshire Health and Social Care Partnership was also approved for a further 2 year period from the 1st November 2025 – 31st October 2027.

The Board recognises that the loss of skilled staff would have an adverse impact on the service provision. It can also impact on the workload of other staff members causing staff dissatisfaction. In an attempt to mitigate this risk, the Board encourage all paid staff to be multi skilled and flexible, where resources allow. The Board will ensure training opportunities are available to encourage staff to widen their skills and increase their knowledge base.

Loss of volunteers has also been identified as being a significant risk to the charitable company. This would impact on service provision and on the principles on which the charitable company is founded. In an attempt to mitigate this risk, the Board will ensure there are effective support mechanisms in place to support the volunteers. Volunteers will be provided with opportunities to discuss their training requirements. Regular training will be provided to update their skills and knowledge. The Board will ensure that recruitment of new volunteers will take place regularly.

Our HOPE Project Manager does home visits to carry out risk assessments and our volunteers are obviously carrying out weekly visits to their befriendees in their own home. We have a specific insurance policy adapted for befriending projects to ensure appropriate insurance cover is in place. We also have a lone working policy.

COMMUNITY LED ACTION AND SUPPORT PROJECT

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Objectives And Activities

Aims

- To develop a community managed and run sustainable project in the Stevenston area but serving the North Ayrshire area.
- To encourage a more empowered, informed and socially active community through community capacity building and active citizenship training and activities.
- To support and facilitate individual and group activity on issues relating to social inclusion.
- To provide a local base for information, advice, assistance and resources on issues such as poverty, health, unemployment, money advice, literacies and local training opportunities in partnership with other voluntary and statutory organisations.
- To recruit and train local volunteers in the above activities offering, where possible, recognised accredited opportunities in partnership with training and education providers.

Objectives for the Year

- To ensure adequate and continued core funding.
- To maintain provision of high-quality service to the citizens of North Ayrshire.
- To improve service delivery and manage client demand.
- To increase operational efficiency.

Significant Activities & Achievements

CLASP manages the 'HOPE' in the community project (Helping Older People Evolve) that now incorporates a digital support service for older people. In order to reduce overheads, all CLASP operations now take place at the CLASP Resource Centre in Stevenston as its registered office.

In 2022 CLASP became the first charity in Ayrshire to receive a Digital CLD Award in recognition of our CLD practitioners working directly with our client group, in formal or informal settings, to improve their digital learning opportunities and/or community involvement in the democratic process, demonstrating how digital technologies are stimulating innovation and improvements in services to learners.

Financial Review

Principal Funding Sources

CLASP's main source of funding during the year was the National Lottery Community Fund and since November 2021 covers all associated costs of the HOPE project and organisation's core costs with match funding provided by CLASP and North Ayrshire Health and Social Care Partnership. We also receive short term funding from a number of sources, which is shown in the Analysis of Statement of Financial Activities (note 12).

Review of Financial Year

The excess expenditure over income for the year was £52,593 (2025: excess income over expenditure £20,456). Total funds carried forward at 31 March 2026 were £175,373 (2025: £227,966) including £4,638 (2025: £944) net book value of fixed assets, which has been designated into a separate capital fund. The notes to the financial statements contain a detailed statement of financial activities that further analyse the restricted and unrestricted funds and sources of related income.

COMMUNITY LED ACTION AND SUPPORT PROJECT

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2026

Reserves policy and going concern

During the prior year, some of the funding streams were discontinued, resulting in cost rationalisation. The general unrestricted fund at 31 March 2026 was £5,319 (2025: £36,003). In addition, the contingency fund, which was established during a previous financial year, had a balance of £55,000 (2025: £55,000).

Our reserves reflect our recent experience of funding cuts and the general economic uncertainty due to the pandemic and other global factors. In addition, we are providing match-funding towards the HOPE project for the period from April 2026 to March 2030 unless additional funding can be secured from other grants during this period. During previous years, the Board transferred £30,000 from the unrestricted general fund to the HOPE project in respect of the full commitment. We have established a separate designated fund to clarify this (previously the match funding was transferred directly into the HOPE project restricted fund).

Future Plans

The Board previously developed a business plan covering the period 2017 – 2021 which was prepared by CEIS consultants in conjunction with the Board/Senior Management Team. Due to the impact of the pandemic, uncertainty over our funding position, short-term funding and staff changes, the Board is now considering its updated business plan and will endeavour to seek support with its development.

Statement of trustees' responsibilities

The trustees (who are also directors of Community Led Action and Support Project 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, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

Approved by the Board on 17 August, 2026 and signed on its behalf by:



Helen C Bruce
Director

COMMUNITY LED ACTION AND SUPPORT PROJECT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY LED ACTION AND SUPPORT PROJECT

I report on the accounts of the charity for the year ended 31 March 2026, which are set out on pages 2 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

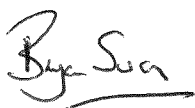
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Bryan Swan, C.A

Chartered Accountant (ICAS)

**Rogerson and Goldie
Chartered Accountants
29 Portland Road
Kilmarnock
KA1 2BY**

17 August, 2026

COMMUNITY LED ACTION AND SUPPORT PROJECT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2026

	Restricted Funds £	Unrestricted Funds £	Designated Funds £	Total Funds 2026 £	Total Funds 2025 £
Income					
Donations, legacies & other	82,820	10,571	15,638	109,029	169,665
Charitable activities	-	-	-	-	-
Investments	-	-	-	-	-
Total Income	82,820	10,571	15,638	109,029	169,665
Expenditure					
Cost of raising funds	4,945	842	63	5,850	5,782
Charitable activities	134,059	20,189	1,524	155,772	143,427
Other	-	-	-	-	-
Total Expenditure	139,004	21,031	1,587	161,622	149,209
Net Income/(Expenditure)	(56,184)	(10,460)	14,051	(52,593)	20,456
Transfers between funds	(3,972)	(20,224)	24,196	-	-
Net movement in funds	(60,156)	(30,684)	38,247	(52,593)	20,456
Total funds brought forward	65,513	36,003	126,450	227,966	207,510
Total funds carried forward	5,357	5,319	164,697	175,373	227,966

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

All income and expenditure derive from continuing activities.

An analysis of income and expenditure is included at Note 12 to the financial statements.

Expenditure is allocated to the above cost categories on the basis of the accounting policy disclosed at Note 1 (e) to the financial statements.

COMMUNITY LED ACTION AND SUPPORT PROJECT

BALANCE SHEET AS AT 31 MARCH 2026

Company Registration No. SC282229 (Scotland)

	Notes	2026		2025	
		£	£	£	£
Fixed assets					
Tangible assets	5		4,638		994
Current assets					
Debtors and prepayments	6	4,774		4,819	
Cash at bank and in hand	7	<u>168,262</u>		<u>225,481</u>	
		173,036		230,300	
Creditors: amounts falling due within one year	8	<u>(2,301)</u>		<u>(3,328)</u>	
Net current assets			<u>170,735</u>		<u>226,972</u>
Total assets less current liabilities			175,373		227,966
Deferred income			<u>-</u>		<u>-</u>
			<u>175,373</u>		<u>227,966</u>
Funds of the charity					
Restricted income funds	10/12		5,357		65,513
Unrestricted income funds:					
Unrestricted General Funds	10/12	5,319		36,003	
Unrestricted Designated Funds	10/12	<u>164,697</u>		<u>126,450</u>	
			170,016		162,453
			<u>175,373</u>		<u>227,966</u>

In preparing these financial statements:

The directors are satisfied that the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and that members have not required an audit under section 476.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 386; and
- preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 396, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

The financial statements were approved by the Board on 17 August, 2026
and signed on its behalf by:

Helen C Bruce

Helen C Bruce
Director

COMMUNITY LED ACTION AND SUPPORT PROJECT

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

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

(a) Basis of accounting

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). Community Led Action and Support Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Preparation of accounts on a going concern basis

The financial statements have been prepared on a going concern basis which assumes that the charity will continue to operate for a period of 12 months from the date of approval by the Board. The charity is reliant on external grant funding and, while the directors have no reason to believe that such funding will not continue, the charity's ability to continue in business is dependent on being successful in attracting such funding.

(c) Fund accounting

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

Designated funds are unrestricted funds earmarked by the Board for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or grantor.

(d) Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from donations & legacies is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a special performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when received.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

COMMUNITY LED ACTION AND SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies (continued)

(e) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

Costs of raising funds comprise the costs associated with attracting voluntary income and grants.

Expenditure on charitable activities 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 statutory requirements of the charity and include the auditor's fees and costs linked to the strategic management of the charity which are voluntary other than trustees' travelling expenses reimbursed. Although disclosed separately at note 12, governance costs now form part of charitable expenditure (page 2) under the current SORP.

All costs are 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 such as staff time pro-rata.

(f) Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Minor additions costing below £250 are not capitalised.

Depreciation is provided at the following annual rates calculated to write off the cost of each asset over its expected useful life.

- Plant and equipment	25% on a straight line basis
- Computer equipment	25% on a straight line basis

(g) Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

(h) Other basic financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(j) Pension costs and other post-retirement benefits

The company operates a defined contribution scheme for the benefit of its employees. The cost of contributions are written off against profits in the year they are payable.

(k) Creditors and provisions

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

(l) Deferred income

Grants received in advance of the associated work being carried out are deferred only when the donor has imposed preconditions on the expenditure of resources.

COMMUNITY LED ACTION AND SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

2 Staff costs and numbers

Staff costs were as follows:

	2026 £	2025 £
Salaries and wages	94,968	93,268
Social security costs	10,749	7,415
Pension costs	9,168	8,997
	114,885	109,680

The average number of employees during the year was 5 (2026: 5).

The total employee benefits of the key management personnel (who are listed in the directors report) of the charity were £82,510 (2025: £79,063).

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

3 Trustee Remuneration and Related Party Transactions

No trustee received any remuneration during the year. There were no travel costs reimbursed during the current or previous year to any trustee.

There were no transactions between the charity and any party connected with a trustee.

4 Taxation

The company is a Scottish registered charity and no corporation tax liability arises. The company is not VAT registered and irrecoverable VAT is allocated to the relevant category of expenditure.

5 Tangible fixed assets

	Plant & Equipment £	Computer & Office Equipment £	Total £
Cost			
At 1 April 2025	15,560	23,624	39,184
Additions	-	4,600	4,600
Disposals	-	-	-
At 31 March 2026	15,560	28,224	43,784
Depreciation			
At 1 April 2025	15,560	22,630	38,190
Charge for the year	-	956	956
Disposals	-	-	-
At 31 March 2026	15,560	23,586	39,146
Net book value			
At 31 March 2026	-	4,638	4,638
Net book value			
At 31 March 2025	-	994	994

COMMUNITY LED ACTION AND SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

6 Debtors and prepayments	2026	2025
	£	£
Accrued grant income	2,565	2,466
Prepaid insurance	2,209	2,353
	4,774	4,819

7 Bank and cash balances	2026	2025
	£	£
Bank of Scotland current accounts	168,012	224,850
Cash balances	250	631
	168,262	225,481

8 Creditors : amounts falling due within one year	2026	2025
	£	£
Social security and taxation	1,281	2,308
Accrued charges	1,020	1,020
	2,301	3,328

9 Funder analysis	National Lottery Community Fund	North Ayrshire Health & Social Care Partnership	Total
	£	£	£
Balance brought forward	61,964	-	61,964
HOPE Project	29,448	30,774	60,222
Expenditure/transfers during year	(90,635)	(30,774)	(121,409)
Balance carried forward (note 12)	777	-	777

10 Analysis of Net Assets Between Funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£
Fixed Assets	4,638	-	-	4,638
Current Assets	160,059	5,319	7,658	173,036
Current Liabilities	-	-	(2,301)	(2,301)
Deferred Income	-	-	-	-
Net Assets	164,697	5,319	5,357	175,373

11 Lease Commitments

Our base transferred to the Resource Centre during the 2023/24 financial year. The Resource Centre is leased from North Ayrshire Council at a peppercorn rental of £150 per annum (plus a share of property running costs).

12 Analysis of Statement of Financial Activities

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COMMUNITY LED ACTION AND SUPPORT PROJECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

13 Income and Expenditure Account

	Notes	2026 £	2025 £
Income			
Donations, Legacies & Other		109,029	169,665
Charitable Activities		-	-
Investments		-	-
	12	109,029	169,665
Expenditure			
Staff Costs	2	114,885	109,680
Volunteer Expenses		1,961	1,163
Travelling Expenses	3	1,636	1,681
Rent and Room Hire	11	150	584
Water Rates		-	384
Insurance		2,811	3,117
Light and Heat		5,051	2,952
Repairs and Renewals		3,302	3,605
Printing, Postage and Stationery		2,650	2,542
Telephone		982	1,256
Computer Running Costs		1,050	-
Training, Venue Hire and Tutor Costs		11,340	11,575
Wheelchair Friendly Bus Hire Costs		1,361	1,731
Statutory Accounts/Independent Examination fees		1,020	1,020
Payroll Bureau		1,032	780
Legal and Professional Fees		152	60
Consultancy Fees		6,571	2,491
Cleaning		1,090	1,071
Hospitality		125	257
General Expenses		2,000	1,426
Subscriptions		1,472	1,319
Bank Charges		25	-
Depreciation	5	956	515
		<u>161,622</u>	<u>149,209</u>
Excess (Expenditure)/Income for Year		(52,593)	20,456
Funds brought forward		<u>227,966</u>	<u>207,510</u>
Funds carried forward	12	<u>175,373</u>	<u>227,966</u>