

REGISTERED CHARITY NUMBER: SC008190

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
CARING OPERATIONS JOINT ACTION COUNCIL
(COJAC)

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CARING OPERATIONS JOINT ACTION COUNCIL
(COJAC)

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for the year ended 31 DECEMBER 2025

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CARING OPERATIONS JOINT ACTION COUNCIL
(COJAC)

REPORT OF THE TRUSTEES
for the year ended 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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).

About Us:

C.O.J.A.C. is a Scottish Charitable Incorporated Organisation (SCIO) which was registered in its current form in 2016 as previously it was an unincorporated charity since 1984. C.O.J.A.C. is managed by volunteers who form the Management Committee and are also known as trustees.

The Board of Trustees are responsible for the overall management and control of C.O.J.A.C. (SCIO) and meet at least 4 times a year. The Centre Manager is responsible for coordinating the work of seniors and staff team.

The Centre Manager undertakes a key leadership role overseeing development, service delivery, administration and human resource functions in conjunction with the Senior Management Team of Care Services Manager and Finance/Administration Officer.

The centre currently employs 14 staff all part time with two vacancies at the end of December 2025.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity as set out in the constitution of the organisation are as follows:

1. To promote the benefit of the disabled inhabitants of the South East area of Glasgow and environs without distinction of political, religious or other opinions, but associating the Local Authorities, Third Sector Organisations, Private Sector and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupations with the object of improving the conditions of life for the said inhabitants.
2. To secure the establishment, maintenance and management of a centre for activities promoted by the Association in furtherance of the above, or any one of them.

C.O.J.A.C shall be non-party in politics and non-sectarian in religion.

Significant activities

The charity provides the following services:

1. A disability resource centre for children, young people, adults, their families and carers affected by disability.
2. Respite for families and carers affected by disability.
3. After school and holiday childcare provision for children with additional and complex support needs.
4. Group work programme for youth and adults with additional and complex support needs.
5. Provision of transport to meet accessible journey standard.

Charitable purposes

1. The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.
2. The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

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ACHIEVEMENTS AND PERFORMANCE

Charitable activities

C.O.J.A.C. has continued to provide vital services to both children, young people and adults living with disability and their families and carers. We remain committed to providing a quality, affordable and efficient service for all our centre users. We ensure that care and support staff are registered with Scottish Social Services Council and maintain their continuing professional development to ensure that we meet any new standards, legislation or regulation. All other staff are provided with appropriate training to meet service delivery.

Our children's service offers out of school, in service and holiday care for children from Primary one up to eighteen years. All our children are affected by disability and/or complex support needs. Increasingly, many of our children require one to one staff support.

We work in co-operation with partners, stakeholders, our families and carers, community and with local and national Government. We are grateful and thankful to all our supporters, staff and volunteers for their involvement in our ongoing work and continuing development.

We want to thank our individual supporters, Fiona Sallie (through Easy Fundraising) and all those who contributed to our Halloween fundraiser which raised nearly £500.

We use the community benefits scheme provided by both Greater Glasgow and Clyde NHS and Glasgow City Region benefits hub, which is an online service which aims to connect communities and businesses in Glasgow City Region and across Greater Glasgow and Clyde to deliver benefits for local people. Community groups make requests for goods and services, which can then be met by businesses working with these local authorities and GGCNHS.

Our ongoing funding support is invaluable in ensuring that we can remain affordable and accessible for all our families and carers across all our centre services.

Centre

Highlights:

Due to the discovery of R.A.A.C. within the older part of the centre, this has resulted in the loss of use of softplay, sports hall and office space. This happened in March 2024. During 2024 and 2025, the Board and senior staff worked with various engineering companies, which culminated with a report that the R.A.A.C. could be permanently fixed and would be signed off by a structural engineer. However, this would come at cost of circa £300k.

We have approached various social investment funders seeking a loan to undertake the work. However, that is based on purchase of the centre/long term lease. The landlord (City Property) will only sell the centre to C.O.J.A.C. with an 'overage' of ten years. This provides them with the security that if C.O.J.A.C. sell the centre within ten years all profit must be returned to City Property. Therefore, no lender will lend to C.O.J.A.C. on a property where, another party has security over the lender. We are exploring other options.

We have continued to maintain our service delivery for children, young people and adults. However, the closure of the main part of the centre is having an impact. Not only lack of space, but loss of income generation from room hires. We have had to use reserves to support service delivery. We have looked at other premises. However, we have found nothing that meets our needs. We did have some support from Glasgow City Council and Glasgow Life. However, all they could offer was two empty community centres in the East End of Glasgow. These were unsuitable as the majority of our services users reside within the South Side of Glasgow. We still have access to toilets, changing room, meeting room (for office space), arts and crafts room, canteen and kitchen, sensory room, outdoor sensory garden and play area. There has been no reduction in service delivery, and we are continuing as normal.

We are in discussions with Glasgow City Council/Glasgow Life regarding the Jenniburn Centre in Castlemilk as this was originally designated for housing. This centre has been closed for several years and requires a significant injection of capital works to ensure it meets our needs. These discussions are ongoing.

Hosted a Halloween disco in the Birgidale Complex for our adult service users.

Provided Christmas night out for our adult service users in the Beechwood, Kingspark.

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for the year ended 31 DECEMBER 2025

Provided sensory room hire for 17 service users on a weekly basis supported by other organisations.

We welcomed use of our outdoor play area by Kelbourne school on a weekly basis.

Centre administration provides the necessary functions to meet both internal needs (Finance, HR, GDPR etc.) to organise service delivery, but also externally to our funders, to meet legislative and regulatory requirements, Office of the Charity Regulator, Care Inspectorate and Scottish Social Services Council.

During 2025, in partnership with Glasgow City Council Education Department, we implemented the Scottish Government funded School Age Childcare fund. This provides free or reduced costs for childcare for families/carers who meet certain criteria. However, it does impact on self-directed support as it seen as double funding. This funding (School Age Childcare) will end 31 March 2026.

Continued to work in partnership with the Southeast Childcare Forum, which coordinates school age groups across the South of Glasgow. This partnership allows for joint training, joint working and joint fun days.

During 2025 the centre was funded from:
Glasgow City Council Glasgow Communities Fund (children)

The Robertson Trust (core costs)

Shared Care Scotland (Creative Breaks) (adult service)

Glasgow Community Planning Partnership for playscheme funding during school holidays and other various grants.

Glasgow City Council Holiday Food Programme.

Continuing Professional Development

All staff who work in the centre are members of the Protecting Vulnerable Groups Scheme and all our Care and Support staff are registered with the Scottish Social Services Council.

REHIS (Elementary Food Hygiene), Quality Improvement Framework for childcare through the Care Inspectorate. Healthy Eating in Schools and what this means for out of school care providers in Scotland, SVQ 3 Play work, Impact of parental mental, Neuroscience, ADHD and Autism, Impact of Addiction, ACES, Attachment, New Play Cycle, Play as a Professional, Therapeutic Play and Principles, Adult Support and Protection. The Finance Officer continues to attend ongoing SAGE training throughout the year.

Participated in events around the development of Glasgow School Age Childcare.

We have 2 Child Protection Leads and 1 registered manager with the Scottish Social Services Council and the Care Inspectorate.

We were successful in completing our Scottish Out of School Care Network 'Achieving Quality Scotland' award.

We will be coming to the end of our Investors in People Award in January 2026. We are not going to continue with this considering the ongoing structural issues which remain our focus.

We are continuing to recruit for support staff every year as staff move on due to career progression, e.g. to the local authority, where pay, terms and conditions and long-term prospects are much more favourable or for other personal reasons.

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for the year ended 31 DECEMBER 2025

Children's Services

We liaise regularly with social work and additional support for learning schools ensuring that there is a coordinated approach to our work with families. This includes staff attending 'Coordinated Support Planning meetings.'

Children have benefited from free food, snacks and drinks during the school holidays with funding from Glasgow City Council 'Holiday Food Programme.' We have also benefited from Glasgow Community Planning Linn area funding for our holiday programme. This supports entrance costs, trips and materials for Spring, Summer and October week holiday programme.

Holiday programmes are where we continue to have our biggest demand and contributes to our present waiting list.

We currently have around 45 families using the children's service. The service has been awarded a further three-year funding from Glasgow Communities Fund from 2026-2029. This allows us to subsidise placement costs for our childcare service and the additional staff to support and include children and young people. This fund has been fixed each year with this, final year, with limited running costs. Our children's service has an ongoing waiting list which, is difficult to address due to the needs of the child and the requirement of intensive staffing that makes it complicated in relation to grant income coming in, fees that we can reasonably and affordably charge families and carers, and the gap between both. The service continues to seek alternative sources of funding to ensure that we can increase staff and places.

Children benefitted from Christmas gifts from the Spirit of Glasgow programme.

Adult services

Adult services remain fully operational with transport for both Glasgow and South Lanarkshire residents. The adult services were part funded from October 2025 with funding from Shared Care Scotland (Creative Breaks) fund for one year only. This has partially supported the cost of the minibus for South Lanarkshire residents. This will finish in October 2026.

We are grateful for 3 minibuses provided free of charge from Glasgow City Council. There is no funding for all the staff costs over a Monday and Tuesday evening, where we utilise fees and reserves.

We currently have 30 adults over two evenings per week.

FINANCIAL REVIEW

Financial position

The centre is reliant on income from trusts, grants, service charges, donations and self-generated income. We can report a deficit of £13,328 for the year (2024-deficit £44,047).

We continue to implement annual increases in charges for our service in line with other service providers. However, we recognise that the high cost of providing individuals with high staff ratios that is required to provide a quality care service for children and young people with additional and complex support need, is not affordable or even attainable. Therefore, it is vital that there are successful applications for additional funds from grants and trusts to ensure that services remain cost-effective.

As stated previously, we have no current funding for the operation of our adult services and this shortfall is being met from reserves.

Principal funding sources

Glasgow Communities Fund part fund children's service (Restricted)

Linn Area Community Planning Partnership children's holiday programme and capital funding. (Restricted)

Shared Care Scotland (Creative Breaks) for adult services. (Restricted)

The Robertson Trust for running costs.

Income generated through fundraising and hire of rooms and resources.

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REPORT OF THE TRUSTEES
for the year ended 31 DECEMBER 2025

FINANCIAL REVIEW

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation and future liabilities. The trustees have free reserves of six months of unrestricted charitable income. The trustees consider that this level will provide sufficient funds to respond to any shortfall in funding and ensure that support and governance costs are covered for the efficient wind down of the charity, if necessary. The trustees are also maintaining reserve funding to support the asset transfer, which will ensure the secure future of the centre.

At present, the balance held of unrestricted reserves as at 31 December 2025 is £323,616 (2024-£346,993).

MONITORING AND FUTURE PLANS

The work we do would not be possible without the commitment and dedication of our hard working and talented staff and volunteers who have achieved outstanding resilience during this challenging year. The skills and experience of our Board has ensured that we remain well governed and led and that we remain a local, quality service serving our community. Our future objectives include:

- Seek a permanent solution to the R.A.A.C issue or secure alternative premises.
- Continue to maintain service delivery in light of the impact of the R.A.A.C. issue.
- Continue to maintain and increase our Care Inspectorate grades so that services remain effective, efficient and of a high quality
- Continue to invest in the continued learning and development of all centre staff
- Remain part of the Disability Confident Employer scheme.
- Continue to work within the Southeast Childcare Forum with joint working and training.
- Continue to work with the Voluntary Sector Voice (South) group and Castlemilk Network group.
- Remain members of GCVS, SCVO, SOSCN and other city wide and national providers to ensure we keep pace with what is going on locally and at a national level.
- Continue to work with Scottish Care Inspectorate, Office of the Scottish Charity Regulator, Scottish Social Services Council and Public Health to ensure we sustain excellent policy and practice.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

The charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 4th October 2016. The charity was previously an unincorporated charity but changed its legal form to a SCIO. The assets of the unincorporated charity were transferred to the SCIO on 28th October 2016. It has a single tier structure and as such the trustees are the members of the charity.

Recruitment and appointment of new trustees

Appointment of trustees is governed by the Constitution of the Charity.

The trustees are authorised to appoint new committee members to fill vacancies through resignation or death of an existing committee member.

Organisational structure

The company is managed by the Committee who meet on a quarterly basis to discuss the results of the charity and any future development.

Induction and training of new trustees

Most trustees are already familiar with the practical work of the charity and are encouraged to attend training sessions and development days of the organisation.

New trustees are encouraged to attend training sessions and development days of the organisation.

CARING OPERATIONS JOINT ACTION COUNCIL
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REPORT OF THE TRUSTEES
for the year ended 31 DECEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

The organisation is a stand-alone charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC008190

Principal address

146 Castlemilk Drive

Castlemilk

Glasgow

G45 9UB

Trustees

Bridie Gallagher Chair

Fiona Sallie Treasurer

Donna Daniels

Clare Greene

Ashley Storrie (resigned 12.3.26)

Richard McShane (appointed 12.3.26)

Independent Examiner

Thomas Barrie & Co LLP

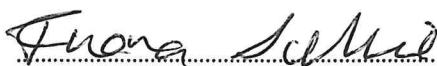
4th Floor, Atlantic House

1a Cadogan Street

Glasgow

G2 6QE

Approved by order of the board of trustees on 15/07/26..... and signed on its behalf by:



Fiona Sallie - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CARING OPERATIONS JOINT ACTION COUNCIL
(COJAC)

I report on the accounts for the year ended 31 December 2025 set out on pages eight to sixteen.

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's 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with 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 to 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.

Martin Greig

Martin Greig BA CA
The Institute of Chartered Accountants of Scotland

Thomas Barrie & Co LLP
4th Floor, Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

Date: 15th July 2026

CARING OPERATIONS JOINT ACTION COUNCIL
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STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations & legacies		16,594	1	16,595	23,098
Charitable activities					
General charitable activities		115,879	211,774	327,653	295,954
Total		<u>132,473</u>	<u>211,775</u>	<u>344,248</u>	<u>319,052</u>
EXPENDITURE ON					
Charitable activities					
General charitable activities		155,851	201,725	357,576	363,099
NET INCOME/(EXPENDITURE)		(23,378)	10,050	(13,328)	(44,047)
RECONCILIATION OF FUNDS					
Total funds brought forward		346,993	23,445	370,438	414,485
TOTAL FUNDS CARRIED FORWARD		<u><u>323,615</u></u>	<u><u>33,495</u></u>	<u><u>357,110</u></u>	<u><u>370,438</u></u>

The notes form part of these financial statements

CARING OPERATIONS JOINT ACTION COUNCIL
(COJAC)

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	522	-	522	763
CURRENT ASSETS					
Debtors	7	14,504	7,061	21,565	7,376
Cash at bank and in hand		327,594	34,491	362,085	379,767
		<u>342,098</u>	<u>41,552</u>	<u>383,650</u>	<u>387,143</u>
CREDITORS					
Amounts falling due within one year	8	(19,004)	(8,058)	(27,062)	(17,468)
NET CURRENT ASSETS		<u>323,094</u>	<u>33,494</u>	<u>356,588</u>	<u>369,675</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>323,616</u>	<u>33,494</u>	<u>357,110</u>	<u>370,438</u>
NET ASSETS		<u>323,616</u>	<u>33,494</u>	<u>357,110</u>	<u>370,438</u>
FUNDS	9				
Unrestricted funds				323,616	346,993
Restricted funds				33,494	23,445
TOTAL FUNDS				<u>357,110</u>	<u>370,438</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15/07/2026 and were signed on its behalf by:


Fiona Sallie - Trustee

CARING OPERATIONS JOINT ACTION COUNCIL
(COJAC)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is Pounds Sterling (£).

Going concern

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Critical accounting judgements and key sources of estimation uncertainty

In preparing these financial statements, the trustees are required to make judgements, estimates and assumptions that affect the application of the Charity's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

There are no significant judgements or estimates used in the preparation of these accounts.

Income

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

Donations

Donations are recognised on receipt. 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 those conditions are fully met.

Grants

Grants are recognised when the charity has been notified in writing of both the amount and settlement date. Grants are deferred if terms or conditions must be met before the charity has entitlement to the resources.

Services

Income from services is recognised when performed, such that risks and rewards have been transferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits 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.

CARING OPERATIONS JOINT ACTION COUNCIL
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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 DECEMBER 2025

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on cost and Straight line over 3 years

Taxation

The charity is exempt from tax on its charitable activities.

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.

Pension costs and other post-retirement 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.

Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash and cash equivalents comprises cash balances.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Provisions

Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost.

2. INDEPENDENT EXAMINER

The independent examiner's fee for the year is £3,010 (2024: £2,952).

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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 DECEMBER 2025

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

4. STAFF COSTS

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

	2025	2024
COJAC	15	15
	<u>15</u>	<u>15</u>

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

The charity considers its key management personnel comprises the Trustees, the Centre Manager, Finance Officer and Care Services Manager.. The total employment benefits, including employer pension contributions, of the key management personnel were £91,338 (2024: £90,264).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations & legacies	23,096	2	23,098
Charitable activities			
General charitable activities	90,996	204,958	295,954
Total	<u>114,092</u>	<u>204,960</u>	<u>319,052</u>
EXPENDITURE ON			
Charitable activities			
General charitable activities	100,571	262,528	363,099
NET INCOME/(EXPENDITURE)	13,521	(57,568)	(44,047)
Transfers between funds	143	(143)	-
Net movement in funds	<u>13,664</u>	<u>(57,711)</u>	<u>(44,047)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	333,327	81,158	414,485
TOTAL FUNDS CARRIED FORWARD	<u>346,991</u>	<u>23,447</u>	<u>370,438</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 DECEMBER 2025

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2025 and 31 December 2025	15,999
DEPRECIATION	
At 1 January 2025	15,236
Charge for year	241
At 31 December 2025	15,477
NET BOOK VALUE	
At 31 December 2025	522
At 31 December 2024	763

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Debtors	10,547	5,211
Grants receivable	7,061	-
Prepayments	3,957	2,165
	<u>21,565</u>	<u>7,376</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Social security and other taxes	2,802	4,772
Accrued expenses	24,260	12,696
	<u>27,062</u>	<u>17,468</u>

CARING OPERATIONS JOINT ACTION COUNCIL
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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 DECEMBER 2025

9. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	346,993	(23,377)	323,616
Restricted funds			
Robertson Trust - Operational Costs	7,312	(3,511)	3,801
Creative Breaks	-	12,573	12,573
Glasgow City Council Communities Fund	10,259	6,412	16,671
National Lottery Community Fund	4,483	(4,483)	-
Bentley Advancing Lives	500	(246)	254
Arnold Clark Outside Equipment	891	(886)	5
Scottish Childrens Lottery	-	190	190
	<u>23,445</u>	<u>10,049</u>	<u>33,494</u>
TOTAL FUNDS	<u>370,438</u>	<u>(13,328)</u>	<u>357,110</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	132,473	(155,850)	(23,377)
Restricted funds			
Robertson Trust - Operational Costs	15,000	(18,511)	(3,511)
Cash for Kids	810	(810)	-
GCPP Playscheme Grant	2,024	(2,024)	-
Creative Breaks	17,485	(4,912)	12,573
Food Programme	6,590	(6,590)	-
Glasgow City Council Communities Fund	153,582	(147,170)	6,412
Foundation Scotland	6,827	(6,827)	-
National Lottery Community Fund	-	(4,483)	(4,483)
Bentley Advancing Lives	-	(246)	(246)
Arnold Clark Outside Equipment	-	(886)	(886)
Scottish Childrens Lottery	2,000	(1,810)	190
GCC Linn Area Grant	2,857	(2,857)	-
Agnes Hunter	4,600	(4,600)	-
	<u>211,775</u>	<u>(201,726)</u>	<u>10,049</u>
TOTAL FUNDS	<u>344,248</u>	<u>(357,576)</u>	<u>(13,328)</u>

CARING OPERATIONS JOINT ACTION COUNCIL
(COJAC)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 DECEMBER 2025

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	333,327	13,523	143	346,993
Restricted funds				
Robertson Trust - Operational Costs	15,000	(7,688)	-	7,312
GCPP Playscheme Grant	52	(1)	(51)	-
Better Breaks	3,170	(3,168)	(2)	-
Creative Breaks	15,993	(15,993)	-	-
GCC GTVO	458	(458)	-	-
Bank of Scotland	19,506	(19,505)	(1)	-
Food Programme	89	-	(89)	-
Glasgow City Council Communities Fund	21,827	(11,568)	-	10,259
National Lottery Community Fund	-	4,483	-	4,483
GCVS Wellbeing fund	5,063	(5,063)	-	-
Bentley Advancing Lives	-	500	-	500
Arnold Clark Outside Equipment	-	891	-	891
	<u>81,158</u>	<u>(57,570)</u>	<u>(143)</u>	<u>23,445</u>
TOTAL FUNDS	<u>414,485</u>	<u>(44,047)</u>	<u>-</u>	<u>370,438</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,092	(100,569)	13,523
Restricted funds			
Robertson Trust - Operational Costs	15,000	(22,688)	(7,688)
GCPP Playscheme Grant	2,023	(2,024)	(1)
Better Breaks	-	(3,168)	(3,168)
Creative Breaks	-	(15,993)	(15,993)
GCC GTVO	-	(458)	(458)
Bank of Scotland	-	(19,505)	(19,505)
Food Programme	6,974	(6,974)	-
Glasgow City Council Communities Fund	156,583	(168,151)	(11,568)
National Lottery Community Fund	20,000	(15,517)	4,483
GCVS Wellbeing fund	-	(5,063)	(5,063)
Government Levelling Up Fund	2,880	(2,880)	-
Bentley Advancing Lives	500	-	500
Arnold Clark Outside Equipment	1,000	(109)	891
	<u>204,960</u>	<u>(262,530)</u>	<u>(57,570)</u>
TOTAL FUNDS	<u>319,052</u>	<u>(363,099)</u>	<u>(44,047)</u>

CARING OPERATIONS JOINT ACTION COUNCIL
(COJAC)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 DECEMBER 2025

9. MOVEMENT IN FUNDS - continued

PURPOSE OF FUNDS

Restricted

Glasgow Communities Fund part support the childcare service

The Robertson Trust supporting operational costs

Shared Care (Creative Breaks) funds adult services

Glasgow City Council (Linn Area Grant) Playscheme costs for school holiday programme

Glasgow City Council Holiday Food Programme children's service

Foundation Scotland - Nourish the Nation

Cash for Kids

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

CARING OPERATIONS JOINT ACTION COUNCIL
(COJAC)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations & legacies		
Donations	1,506	4,113
Other income	15,089	18,985
	16,595	23,098
Charitable activities		
Fee income	115,879	90,995
Grant: Cash for Kids	810	-
Government Levelling Up Fund	-	2,880
Bentley Advancing Lives	-	500
Community Fund (Staffing)	-	20,000
Grant: GCC - playschemes	2,024	2,024
Lottery	2,000	-
Grant: Agnes Hunter	4,600	-
Grant: Robertson Trust	15,000	15,000
Grant: Creative Breaks	17,484	-
Grant: Food programme	6,590	6,973
Foundation Scotland	6,827	-
Grant: GCC - Communities	153,582	156,582
Grant: Arnold Clark Community	-	1,000
Grant: LINN Area Grant	2,857	-
	327,653	295,954
Total incoming resources	344,248	319,052
EXPENDITURE		
Charitable activities		
Wages	274,788	285,414
Pensions	10,606	4,457
Activity materials	4,392	2,801
Heat and light	12,350	8,990
Insurance	3,551	6,242
Playscheme costs	2,024	4,984
Repairs & maintenance	12,897	13,990
Telephone	6,088	4,493
Service User Transport Costs (SLC)	5,232	6,657
Travel, subsist. and provisions	-	41
Food programme costs	9,505	5,988
	341,433	344,057
Support costs		

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CARING OPERATIONS JOINT ACTION COUNCIL
(COJAC)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 DECEMBER 2025

	2025 £	2024 £
Support costs		
Information technology		
Website costs	2,376	-
Human resources		
Staff training	715	240
Other		
Memberships/subscriptions	3,538	5,970
Post, printing and stationery	1,702	2,068
Sundries	2,087	900
Plant and machinery	241	1,295
	7,568	10,233
Governance costs		
Auditors' remuneration for non audit work	3,007	2,953
Professional fees	2,477	5,616
	5,484	8,569
Total resources expended	357,576	363,099
Net expenditure	(13,328)	(44,047)

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