

Charity Registration No. SC041782  
Company Limited by Gurantee Registration No. SC383997

**CORNERSTONE HOUSE CENTRE LTD**  
**(a company limited by guarantee)**  
**DIRECTORS REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

# CORNERSTONE HOUSE CENTRE LTD

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |                                                                                      |
|-----------------------------|--------------------------------------------------------------------------------------|
| Directors                   | A H Welsh<br>R Taggart<br>T Muir                                                     |
| Charity number              | SC041782                                                                             |
| Company Registration Number | SC383997                                                                             |
| Principal address           | 1 Esk Walk<br>Town Centre<br>Cumbernauld<br>North Lanarkshire<br>Scotland<br>G67 1BZ |
| Independent examiner        | M Convery                                                                            |
| Bankers                     | Santander<br>40-42 Teviot Walk<br>Town Centre<br>Cumbernauld<br>G67 1NG              |

# CORNERSTONE HOUSE CENTRE LTD

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# **CORNERSTONE HOUSE CENTRE LTD**

## **DIRECTORS RESPONSIBILITIES**

### **FOR THE YEAR ENDED 31 DECEMBER 2025**

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#### **Structure Governance & Management**

##### **Constitution**

The Charity was incorporated on 20 August 2010 and was given charitable status by OSCR on 17 September 2010.

##### **Appointment of Directors**

The Board of Directors, which normally meets on a monthly basis, are the charity's trustees and directors. Trustees are elected at the Annual General Meeting which is normally held in November.

##### **Management**

The Directors are responsible for the strategic direction and governance of the charity, whilst day-to-day running is delegated to the Centre's Development Manager who is a paid member of staff.

##### **Directors Responsibilities**

The Directors are responsible for preparing the Directors Report and the accounts 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 Leadership Team to prepare accounts 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 accounts, the Directors 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 responsible and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Directors are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the trust deed. It is 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.

##### **Objectives**

##### **Charitable purposes**

- i) To provide the advancement of citizenship or community development (including rural or urban regeneration & the promotion of civic responsibility, volunteering, the voluntary sector or the effectiveness or efficiency of charities).
- ii) 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.

# CORNERSTONE HOUSE CENTRE LTD

## DIRECTORS REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2025

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#### Activities, Achievements and Performance

Cornerstone House Centre Ltd's main aim is to provide an accessible community resource providing a venue that delivers services which help and enable community development. The Centre supports community and provides space to allow various activities to take place which includes local groups, businesses, families and the Centre's own projects being delivered.

The Centre is a recognised Community Anchor Organisation which operates within a Social Enterprise model generating unrestricted funds but is also supported by funding from external funders which greatly enhances the resource for local people.

#### Core Service - room hire

The opening hours of the Centre are planned to accommodate requests for one-off hires and recurring bookings. This Social Enterprise model generates unrestricted funding providing funding to help with overheads and maintenance in the main.

The critical tools to support bookings and the quality of service require increased input as the foot fall is approximately 6,000 people per month, which shows the local need for a facility of this kind. In addition activity to deliver commissioned projects funded from various funders is also a critical part of the services provided.

Cornerstone House Centre, as an established and respected Community Anchor Organisation serving the Greater Cumbernauld area, is networking and working with local and national partners to deliver services to help with the ongoing Cost of Living situation and the recovery initiatives for local people/groups who are dealing with problems.

#### Networking

Cornerstone House Centre staff aim to link to and attend important local networks. A key networking link at a local level is the Community Boards. There is a board for Cumbernauld, Kilsyth and one for the Northern Corridor. This entails Cornerstone House Centre staff attending three Community Boards - this is the only area in North Lanarkshire that has three boards.

As part of the Community Board model Cornerstone House Centre staff attend sub groups which have been set up to support the priorities set by each board, e.g. for Cumbernauld we attend the Food and Financial Insecurities sub group and the Targetted Action sub group. We also link to the Northern Corridor and Kilsyth Community Board.

Other local networks attended are the Community & Voluntary Sector (CVS) - Partnership Group, Volunteering Strategy Group, Children & Families Network, Mental Health Network, Social Prescribing Network, Cumbernauld Local Partnership Group - Social Work led. Also a local networking event is organised by VANL on a regular basis and the Centre hosts this.

Cornerstone House Centre has also established relationships with the wider local Health & Social Care partners. There is planned strategic change to the locality Consortium contract resulting in Cornerstone not delivering as the host organisation. The Trustees and Manager are taking appropriate action to manage the loss of this funding support.

#### 2025/26 activities

The core service of hiring space and continues to be developed and is available 7 days per week. Projects will continue to have a particular focus as per agreement with funders and will be additional to core activities. 2026 will continue to focus on four key areas being supported as the strands the Trustees wish to take forward under the services/projects being delivered. These are Family Services, Health & Wellbeing Services, Employability Services and Training Services/Capacity Building.

Two additional services are being developed focusing on community need: One is the development of a Wheels Project with volunteer drivers supporting people to attend Acute and Primary NHS Services, supported by Community Solutions; the other is a Meals Delivery Service providing hot meals to residents over 5 days. This is

# CORNERSTONE HOUSE CENTRE LTD

## DIRECTORS REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2025

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#### 2025/26 activities cont'd

being supported initially by Local Activity Fund – agreed by Locality Consortium members and NLC UK funding.

#### Financial Review

The Centre incurred a deficit in the year of -£3,539 (2024 deficit -£26,477).

Income, mainly in the form of room hires and grants, totalled £280,060 for the year (2024 £238,963), up £41,097 on the previous year. Both room hire income and grant income received in the year increased.

Expenditure for the year was £283,599 (2024 £265,440), an increase of £18,159. This was predominately the result of an increase in staff and sessional staff costs, off-set by lower heat and light costs and lower premises costs in the year,

#### Risk Management

The Trustees are responsible for the management of the risks faced by the charity. A formal risk management policy has been developed and is reviewed regularly.

The main risks that the Trustees have identified and the plans to manage those risks are:-

Volatility of utility markets - The charity continues to exercise prudence in contracting with utility providers after experiencing the previous unprecedented rise in heat and light costs due to inflationary pressures and other impacts on market forces. Due to the negative impact this had on the charity's resources, the directors are closely monitoring conditions so that any volatile fluctuations can be mitigated with various supplier contract terms.

Maintaining & Increasing income - the Trustees recognise there is potentially further competition within the Town for facilities being hired out by the Local Authority and other organisations. They are mitigating this by increasing the network of organisations they currently work with through various activities held at the Centre. The Centre has received continuing Lottery grant funding to help maintain the Family Hub project. This project is helping to greatly increase the number of activities within the Centre allowing the Charity to be known as a resource for families whilst increasing the Centre's income.

The Trustees are satisfied that the major risks identified have been adequately mitigated where necessary.

#### Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for specific use should be maintained at a level equivalent to between three and six month's expenditure. The Directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of distributable reserve has been attained and the directors continue to strive that this level is maintained. The reduced property costs from 2019 were anticipated to facilitate the reserve levels required earlier, however the repercussions of covid 19 from 2020/21 and the corresponding grossly inflated energy costs had negated any positive impact this would otherwise have had.

On behalf of the Board of Directors



A Welsh  
Director

# CORNERSTONE HOUSE CENTRE LTD

## INDEPENDENT EXAMINER'S REPORT

### TO THE DIRECTORS OF CORNERSTONE HOUSE CENTRE LTD

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I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 1 to 14.

#### **Respective responsibilities of Leadership Team and examiner**

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

#### **Basis of independent examiner's report**

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 seeking 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 connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:-
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) 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
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



28 September 2026

M Convery  
1 West Thornlie Street  
Wishaw  
ML2 7AR

# CORNERSTONE HOUSE CENTRE LTD

## STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

|                                                                    | Notes | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>2025<br>£ | Total<br>2024<br>£ |
|--------------------------------------------------------------------|-------|-------------------------|-----------------------|--------------------------|--------------------|
| <b><u>Incoming from:</u></b>                                       |       |                         |                       |                          |                    |
| Room Hire                                                          | 2     | 78,622                  | -                     | 78,622                   | 67,879             |
| Investment Income                                                  | 3     | 398                     | -                     | 398                      | 188                |
|                                                                    |       | 79,020                  | -                     | 79,020                   | 68,067             |
| Incoming resources from charitable activities                      | 4     | 20,100                  | 174,938               | 195,038                  | 164,894            |
| Other incoming resources                                           | 5     | 6,002                   | -                     | 6,002                    | 6,002              |
| <b>Total incoming resources</b>                                    |       | <b>105,122</b>          | <b>174,938</b>        | <b>280,060</b>           | <b>238,963</b>     |
| <b><u>Expenditure on</u></b>                                       |       |                         |                       |                          |                    |
| Charitable activities                                              | 6     | 67,671                  | 215,928               | 283,599                  | 265,440            |
| <b>Total resources expended</b>                                    |       | <b>67,671</b>           | <b>215,928</b>        | <b>283,599</b>           | <b>265,440</b>     |
| <b>Net incoming/(outgoing) resources before transfers</b>          |       | <b>37,451</b>           | <b>(40,990)</b>       | <b>(3,539)</b>           | <b>(26,477)</b>    |
| <b>Gross transfers between funds</b>                               |       | <b>-</b>                | <b>-</b>              | <b>-</b>                 | <b>-</b>           |
| <b>Net income/(expenditure) for the year/net movement in funds</b> |       | <b>37,451</b>           | <b>(40,990)</b>       | <b>(3,539)</b>           | <b>(26,477)</b>    |
| Fund balances at 1 January 2025                                    |       | <b>42,004</b>           | <b>61,224</b>         | <b>103,228</b>           | <b>129,705</b>     |
| <b>Fund balances at 31 December 2025</b>                           |       | <b>79,455</b>           | <b>20,234</b>         | <b>99,689</b>            | <b>103,228</b>     |

All amounts derive from continuing operations.

All gains and losses recognised in the year are included in the Income and Expenditure Account.

# CORNERSTONE HOUSE CENTRE LTD

## BALANCE SHEET

AS AT 31 DECEMBER 2025

|                                               | Notes | 2025<br>£      | £                           | 2024<br>£      | £                            |
|-----------------------------------------------|-------|----------------|-----------------------------|----------------|------------------------------|
| <b>Fixed Assets</b>                           |       |                |                             |                |                              |
| Tangible assets                               | 9     |                | 261,117                     |                | 272,809                      |
| <b>Current Assets</b>                         |       |                |                             |                |                              |
| Debtors                                       | 10    | 34,764         |                             | 23,788         |                              |
| Cash at bank and in hand                      |       | <u>185,705</u> |                             | <u>183,966</u> |                              |
| <b>Total current assets</b>                   |       | <b>220,469</b> |                             | <b>207,754</b> |                              |
| <b>Prepayments and accrued income</b>         |       | <b>-</b>       |                             | <b>-</b>       |                              |
| <b>Creditors: falling due within one year</b> |       | <u>-</u>       |                             | <u>-</u>       |                              |
| <b>Net current assets</b>                     |       |                | <u><b>220,469</b></u>       |                | <u><b>207,754</b></u>        |
| <b>Total assets less current liabilities</b>  |       |                | <b>481,586</b>              |                | <b>480,563</b>               |
| <b>Accruals and deferred income</b>           | 11    |                | <u><b>(381,897)</b></u>     |                | <u><b>(377,335)</b></u>      |
| <b>Net assets</b>                             |       |                | <u><u><b>99,689</b></u></u> |                | <u><u><b>103,228</b></u></u> |
| <b>Income funds</b>                           |       |                |                             |                |                              |
| Restricted funds                              | 12    | 20,234         |                             | 61,224         |                              |
| Unrestricted funds                            | 13    | <u>79,455</u>  |                             | <u>42,004</u>  |                              |
|                                               |       |                | <u><u><b>99,689</b></u></u> |                | <u><u><b>103,228</b></u></u> |

For the year ended 31 December 2025 the company is exempt from the requirements relating to preparing audited accounts in accordance with section 477 of the Companies Act 2006. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard applicable in the UK and Republic of Ireland, FRS 102.

# **CORNERSTONE HOUSE CENTRE LTD**

## **BALANCE SHEET**

**AS AT 31 DECEMBER 2025**

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Approved by the Board on 28th September 2026 and signed on their behalf by



Alan H Welsh  
**Director**

# CORNERSTONE HOUSE CENTRE LTD

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

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#### **1 Accounting policies**

##### **1.1 Basis of preparation**

The company was incorporated on 20 August 2010 and began trading on 1 January 2011.

The accounts have been continued to be prepared under the historical cost convention and in accordance with the applicable accounting standards. The financial statements are set out so as to comply with the United Kingdom Generally Accepted Accounting Practice, FRS102, the Charities SORP and the Companies Act 2006.

##### **1.2 Incoming Resources**

Turnover consists of invoiced sales.

##### **1.3 Resources Expended**

All expenditure is accounted for on an accruals basis. Costs are allocated to appropriate headings, based on activities to which they are attributable. Where costs are attributable to more than one activity, they are apportioned across cost categories, based on usage.

##### **1.4 Tangible fixed assets and depreciation**

Tangible fixed assets other than heritable land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

|                    |                   |
|--------------------|-------------------|
| Equipment          | 33% straight line |
| Computer equipment | 33% straight line |
| Freehold property  | 2% straight line  |

##### **1.5 Donated fixed assets**

Donated fixed assets are measured and included in the accounts on the basis of the value of the gift to the charity, at net book value or open market value, whichever is the lower.

##### **1.6 Accumulated funds**

Restricted funds are funds which are to be used for specific purposes, in accordance with specific restrictions imposed by donors or funders. The relevant expenditure is matched to this income and charged against the restricted fund.

# CORNERSTONE HOUSE CENTRE LTD

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### 2 Income

|                                   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|-----------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Charitable Activities - Room hire | <b>78,622</b>              | -                        | <b>78,622</b>      | 67,879             |

#### 3 Investment income

|                     | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|---------------------|----------------------------|--------------------------|--------------------|--------------------|
| Interest receivable | <b>398</b>                 | -                        | <b>398</b>         | 188                |

#### 4 Incoming resources from charitable activities

|              | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|--------------|----------------------------|--------------------------|--------------------|--------------------|
| Other income | <b>20,100</b>              | <b>174,938</b>           | <b>195,038</b>     | 164,894            |

Other income unrestricted funds for the prior year included £20,000 received from the Robertson Trust for core running costs.

# CORNERSTONE HOUSE CENTRE LTD

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### 5 Other incoming resources

|              | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|--------------|----------------------------|--------------------------|--------------------|--------------------|
| Grants       | -                          | -                        | -                  | -                  |
| Other Income | 6,002                      | -                        | 6,002              | 6,002              |
|              | 6,002                      | -                        | 6,002              | 6,002              |

#### 6 Expenditure

|                       | Staff<br>costs<br>£ | Depreciation<br>£ | Other<br>costs<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|-----------------------|---------------------|-------------------|---------------------|--------------------|--------------------|
| Charitable activities | 172,731             | 15,416            | 95,452              | 283,599            | 265,440            |

An independent examiner's fee of £500 was paid in the year (2024 £500).

# CORNERSTONE HOUSE CENTRE LTD

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### 7 Other Costs

|                                                                 | 2025<br>£     | 2024<br>£     |
|-----------------------------------------------------------------|---------------|---------------|
| Other costs relating to direct charitable expenditure comprise: |               |               |
| Service Charge                                                  | 9,370         | 16,656        |
| Heat & Light                                                    | 40,847        | 46,421        |
| Water Charges                                                   | 6,486         | 5,464         |
| Other Premises costs                                            | 6,433         | 7,940         |
| Printing & Stationery                                           | 2,537         | 2,582         |
| ICT                                                             | 1,832         | 919           |
| Telephones                                                      | 1,591         | 1,381         |
| Professional Fees                                               | 500           | 500           |
| Equipment                                                       | 164           | 1,680         |
| Community Projects                                              | 7,000         | 4,060         |
| Events                                                          | 3,923         | 1,333         |
| Resources                                                       | 980           | 683           |
| Consultancy & Sessional costs                                   | 4,445         | 648           |
| Care project costs                                              | 2,707         |               |
| Other costs                                                     | 6,637         | 3,630         |
|                                                                 | <b>95,452</b> | <b>93,897</b> |

#### 8 Employees

##### Number of employees

The average monthly number of employees during the year was:

|                               | 2025<br>Number | 2024<br>Number |
|-------------------------------|----------------|----------------|
| Administration and management | 5.3            | 4.3            |

##### Employment costs

|                    | 2025<br>£ | 2024<br>£ |
|--------------------|-----------|-----------|
| Wages and salaries | 172,731   | 144,702   |

There were no employees whose annual remuneration was £60,000 or more.

# CORNERSTONE HOUSE CENTRE LTD

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### 9 Tangible fixed assets

|                            | Freehold<br>property<br>£ | Other<br>equipment<br>£ | Total<br>£     |
|----------------------------|---------------------------|-------------------------|----------------|
| <b>Cost</b>                |                           |                         |                |
| At 1 January 2025          | 300,076                   | 86,076                  | 386,152        |
| Additions                  | -                         | 3,724                   | 3,724          |
| Disposals                  | -                         | -                       | -              |
| <b>At 31 December 2025</b> | <b>300,076</b>            | <b>89,800</b>           | <b>389,876</b> |
| <b>Depreciation</b>        |                           |                         |                |
| At 1 January 2025          | 36,012                    | 77,331                  | 113,343        |
| Charge for the year        | 6,002                     | 9,414                   | 15,416         |
| Eliminated on disposals    | -                         | -                       | -              |
| <b>At 31 December 2025</b> | <b>42,014</b>             | <b>86,745</b>           | <b>128,759</b> |
| <b>Net book value</b>      |                           |                         |                |
| <b>At 31 December 2025</b> | <b>258,062</b>            | <b>3,055</b>            | <b>261,117</b> |
| Net book value             |                           |                         |                |
| At 31 December 2024        | 264,064                   | 8,745                   | 272,809        |

#### 10 Debtors

|                                | 2025<br>£     | 2024<br>£     |
|--------------------------------|---------------|---------------|
| Trade debtors                  | 19,942        | 12,247        |
| Prepayments and Accrued income | 1,101         | 1,118         |
| Loan to related party          | 13,721        | 10,423        |
|                                | <b>34,764</b> | <b>23,788</b> |

#### 11 Accruals and deferred income

|                 | 2025<br>£      | 2024<br>£      |
|-----------------|----------------|----------------|
| Accruals        | 114,934        | 104,370        |
| Deferred income | 266,963        | 272,965        |
|                 | <b>381,897</b> | <b>377,335</b> |

Included in deferred income are amounts relating to grants received for the freehold property acquired during 2019.

# CORNERSTONE HOUSE CENTRE LTD

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### 12 Restricted funds

The income of the charity include restricted funds comprising the following unexpended balances of grants held on trust for specific purposes.

|                                        | Balance at<br>1 January<br>2025 | Incoming<br>resources | Movement in funds<br>Resources<br>expended | Transfers | Balance at 31<br>December<br>2025 |
|----------------------------------------|---------------------------------|-----------------------|--------------------------------------------|-----------|-----------------------------------|
|                                        | £                               | £                     | £                                          | £         | £                                 |
| Big Lottery - Family Hub               | 61,224                          | 43,421                | (72,079)                                   | -         | 32,566                            |
| Scottish Government                    |                                 |                       |                                            |           |                                   |
| Community Mental Health and Wellbeing  | -                               | 42,790                | (33,093)                                   | -         | 9,697                             |
| North Lanarkshire Council:             |                                 |                       |                                            |           |                                   |
| Warm Hub Grant                         | -                               | 5,000                 | (5,000)                                    | -         | -                                 |
| Small grants                           | -                               | 8,000                 | (8,000)                                    | -         | -                                 |
| GAP grant                              | -                               | 10,000                | (8,500)                                    | -         | 1,500                             |
| Volunteer Driver Service grant         |                                 | 11,809                | (11,809)                                   | -         | -                                 |
| Voluntary Action North Lanarkshire:    |                                 |                       |                                            |           |                                   |
| Community Solutions Locality Host      | -                               | 8,918                 | (8,918)                                    | -         | -                                 |
| Consortium Grant                       | -                               | 40,000                | (40,000)                                   | -         | -                                 |
| Cumbernauld Laugh & Lunch Lounge (LAF) | -                               | 5,000                 | (5,000)                                    | -         | -                                 |
| Care Project                           | -                               | -                     | (23,529)                                   | -         | (23,529)                          |
|                                        | 61,224                          | 174,938               | (215,928)                                  | -         | 20,234                            |

#### 13 Unrestricted funds

|                              | Balance at<br>1 January<br>2025 | Incoming<br>resources | Movement in funds<br>Resources<br>expended | Transfers | Balance at 31<br>December<br>2025 |
|------------------------------|---------------------------------|-----------------------|--------------------------------------------|-----------|-----------------------------------|
|                              | £                               | £                     | £                                          | £         | £                                 |
| Unrestricted general reserve | 42,004                          | 105,122               | (67,671)                                   | -         | 79,455                            |

#### 14 Analysis of net assets between funds

|                                                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>£ |
|-------------------------------------------------------|----------------------------|--------------------------|------------|
| Fund balances at 31 December 2025 are represented by: |                            |                          |            |
| Tangible fixed assets                                 | 261,117                    | -                        | 261,117    |
| Current assets                                        | 200,235                    | 20,234                   | 220,469    |
| Prepayments and accrued income                        | -                          | -                        | -          |
| Creditors: amounts falling due within one year        | -                          | -                        | -          |
| Accruals and deferred income                          | (381,897)                  | -                        | (381,897)  |
|                                                       | 79,455                     | 20,234                   | 99,689     |

CORNERSTONE HOUSE CENTRE LTD

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

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15 Commitments under operating leases

At 31 December 2024, the company had annual commitments under non-cancellable operating leases as follows:

|                  | Land and buildings |        |
|------------------|--------------------|--------|
|                  | 2025               | 2024   |
|                  | £                  | £      |
| Expiry date:     |                    |        |
| After five years | 16,656             | 16,656 |

16 Related Parties

Included in Debtors are amounts due from Cornerstone Christian Fellowship of £27,771 (2024- £17,114)  
This relates to room, hall & facility hire and amounts receiveable for heat & light due from Cornerstone Christian Fellowship and its subsidiary undertaking Cornerstone House Limited. Cornerstone House Centre Ltd and Cornerstone Christian Fellowship are related parties by virtue of common directorship.