Charity registration number SC033933 (Scotland)

LANARKSHIRE LINKS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

LANARKSHIRE LINKS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	May Burns (Treasurer)	
	John Pursley (Vice Chair)	
	Morag Davies	
	Cora Cowan (Chair)	
	Tommy Murphy	
	Donna MacAllister (Secretary)	
	Helen Mitchell	
	Jacqui Fulton	(Appointed 15 October 2025)
	Lesley Tomney	(Appointed 15 October 2025)
	Carris Marshall	(Appointed 21 January 2026)
Charity number (Scotland)	SC033933	
Principal address	Dalziel Business Centre Room 3.5 - 3.6 7 Scott Street Motherwell ML1 1PN	
Independent examiner	Kenneth C Livingstone Chartered Accountant Stewart Gilmour & Co 24 Beresford Terrace Ayr KA7 2EG	
Bankers	Royal Bank of Scotland plc 62 Hamilton Road Motherwell ML1 3DA	
Website	www.lanarkshirelinks.org.uk	
Senior Management	Liz MacWhinney	Charity Manager
	Lorraine Swan	Development Manager - Appointment June 2025
	Audrey Bremner	SFL Progremme Co-ordinator

LANARKSHIRE LINKS

CONTENTS

	Page
Trustees' report	1 - 8
Independent examiner's report	9
Statement of financial activities	10 - 11
Balance sheet	12
Notes to the financial statements	13 - 29

LANARKSHIRE LINKS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities
The charity exists to promote the welfare and advance the education of people affected by mental health issues in North Lanarkshire (NL) and South Lanarkshire (SL).

To promote and safeguard the rights of people with mental health problems, their carers and relatives.
Lanarkshire Links is aware of current legislation governing people's rights under the Mental Health (Care and Treatment) (Scotland) Act 2003. On 30 June 2017, parts 1 and 2 of the Mental Health (Scotland) Act 2015 came into force, which makes changes to the existing 2003 Act. We engaged through the Mental Welfare Commission (MWC) in the Scottish Mental Health Law Review 2022. The over 200 recommendations from the Scottish Mental Health Law Review (the Scott Review) published in September 2022 have not yet been fully implemented. Instead, the Scottish Government initiated a long-term Mental Health and Capacity Reform Programme and continues a staged approach to law reform and policy updates.

Working in partnership with the MWC, the Mental Health Tribunal Service and local independent advocacy providers, to ensure our members are informed of the appropriate organisations to safeguard their rights. We have participated in the MH Tribunal Service Users, Carers and Advocacy Workers' bi-annual forum meetings. The Adult Support and Protection (Scotland) Act 2007 is designed to protect those adults who are unable to safeguard their own interests and are at risk of harm because they are affected by disability, mental disorder, illness, and physical or mental infirmity. Lanarkshire Links is represented at the North Lanarkshire Adult Support and Protection Network. The staff team receive Adult Support & Protection training and are Disclosure Scotland PVG scheme members; to monitor their suitability to work with protected adults and children 16 and over not in school.

To promote equality of opportunity for people affected by mental health problems and thereby seek to end discrimination against them.
In Scotland, including Lanarkshire, about one in four people experience mental health problems in any given year. The Scottish Health Survey 2025 found 1 in 9 people report having a long-term mental health condition. Most people will know someone who is or has had experience of mental health illness. Mental health stigma and discrimination and social exclusion is a significant issue for both people and their families and is a priority for action in Lanarkshire's MH & WB Strategy Delivery Plan. We think that the first step to making a change is for all of us to be more comfortable speaking about mental health. The charity employs the Stigma Free Lanarkshire Programme team who continue the local success creating a movement for change to challenge mental health stigma and discrimination and promote recovery.

To encourage and enable users of mental health services, their carers, families, and friends to be involved in and to influence all aspects of the development of services relevant to them.
Lanarkshire Links encourages our members to have their say in the provision of fit for purpose person centred services. People and their lived experience are at the heart of our work. Everyone has mental health; anyone can have mental health problems but with the right support people can and do recover. "Recovery means being able to live a good life, as defined by the person, with or without symptoms" (Scottish Recovery Network). We believe that together we can make recovery real for everyone in every community. Lanarkshire Links brings people and organisations together to identify and prioritise what should happen within services to support mental health, wellbeing, and recovery.

To create opportunities for users of mental health services, their carers, families, and friends to express their views and wishes about services required and those currently being provided.
Our members, Trustees and staff respond to requests from our statutory and third sector partners to give input to committees, working groups, consultations, and events. Members are supported to engage directly at all levels. NHS Lanarkshire (NHSL), North Lanarkshire Council (NLC) and South Lanarkshire Council (SLC), recognise that if service users and carers are involved in the planning and delivery of health and social care services, those services are more likely to meet their needs. Lanarkshire Links is the commissioned mental health service user and carer organisation for engagement and participation ensuring our members views are communicated to NHS Lanarkshire, the Local Authorities, and the voluntary sector service providers. We provide collective advocacy and are a peer led organisation run by service users and carers, for service users and carers.

In North Lanarkshire we work in partnership with North Lanarkshire Disability Forum and Voice of Experience Forum in the Engagement & Participation Network (NLEPN). The partnership promotes joint working to increase engagement and participation with a focus on hard-to-reach groups. The network manages a Growth Pot inviting applications for funding to encourage engagement and participation activities within local groups, associations, and charities. As part of this contract, we employ an additional part time Development Officer to support the work stream.

To promote the development of a Lanarkshire network of local groups of mental health service users and carers who support their involvement and influence on service development in their local areas.
Mental Health & Wellbeing Groups - The charity facilitates groups in the localities across Lanarkshire bringing members together to consider issues around service provision, share resources to support recovery and provide peer support. Following a consultation with the membership to recognise their needs within their groups; the overwhelming outcome was that members requested additionality at their groups to support recovery. We have secured funding for a second year from Awards for All (National Lottery) to enable us to continue to engage a complementary therapist to provide a 15 minute therapy or activity to support recovery at each group. We support the members to ensure groups are peer led. We have been able to increase this provision further since January 2026 to include two creative groups at the request of our members and in agreement with the Awards for All; one in the North and one in South Lanarkshire, at these sessions we offer a range of activities from painting, poetry, photography, etc.

Forensic Carers Support Group –There has been little engagement with carers, however we have had engagement with the carer champion at Beckford Lodge, where have provided significant input to the quarterly newsletter that is being sent out to inform those people who care for forensic patients in the wards and in the community. We carried out an open evening in the hospital however there was only one family who attended the event despite the work from Lanarkshire Links and NHSL staff. We aim to continue links with the unit into 2026 /27.

To increase understanding and skills and encourage good practice by service planners and providers in involving service users and carers in services they use.
Lanarkshire Links has developed good practice for involvement guidelines for service providers, and work to ensure these are utilised at their committees and events. The Charity includes partnership agencies in reciprocal training and events; through joint working better understanding is achieved. The lived experience of our members is at the heart of the Charity's work. Feedback reports from consultation events are provided to the Trustees and to the funding partners to influence service planning and delivery. The Trustees and staff team liaise at strategic and operational level to ensure service users and carers views are represented and that members are involved at a level that supports their engagement and fits in with their lives.

To increase knowledge about mental health issues, services, and resources.
We have a wide network of contacts and facilitate direct referrals and guidance to third sector supports and groups in the communities. During the year, Lanarkshire Links has forged links with new third sector organisations and projects and to maintain contacts with established partnership agencies facilitating a stronger information and communication network. We continue to work closely with statutory mental health and social care services.

To promote peer support, improved mental health and wellbeing and recovery.
We believe that the persons experience of mental health services is as important as clinical outcomes, and we work to have this message heard at all levels within the statutory and voluntary sector service providers. We bring people, organisations, and service providers together and work to create a mental health system that embraces peer support and is driven by lived experience. Formal peer support is provided by the Peer Worker Service commissioned by NHS Lanarkshire. Our peer workers empower patients in the acute mental health inpatient wards to be equal partners in their care by safely sharing their own recovery journey to demonstrate that 'recovery' can be real and supporting the parents to plan strategies to maintain recovery as part of the discharge planning process.

To be part of the movement to tackle stigma and discrimination associated with mental health issues in Lanarkshire.
We actively encourage and promote mental health awareness throughout all our activities within the wellbeing agenda to sustain the message within communities. Lanarkshire Links actively encourages and supports training and employment opportunities for mental health service users and carers within our own organisation. We work closely with the Stigma Free Lanarkshire staff team who are based within the charity.

Stigma Free Lanarkshire -
The SFL team encourage participation and action with the people of Lanarkshire through partnership working, delivering awareness sessions, providing tools and resources, and bringing people together at events in a movement for change.

Key Areas - Workplace, Education & Young People, Health & Social Care and Community. We have Lanarkshire partners that include Justice Services, GoTo, Sakoon Mind, North Lanarkshire Alcohol & Drug Partnership, NHSL, Suicide Prevention Reference Network, The Givit and Children, Young People & Families Mental Health Network.

Education – Understanding & Addressing Mental Health Stigma Workshops
Workshops are delivered across all sectors by the Stigma Free Lanarkshire Programme team and 12 Stigma Free Champions from NHS, Local Authority and Third Sector organisations. 30 workshops delivered to 549 participants across Health and Social Care, third sector and individuals. Participants included: People with Lived & Living Experience, Local Outcome Improvement Plan members, Social workers, Occupational Therapists, College Students & Lecturers, Scottish Fire & Rescue Service, Community Mental Health Teams, Asylum & Refugee Support Officers, Police Scotland, Locality Support Services, Mental Health Organisations, Refugee Organisations, Counselling Organisations, Prison Officers, Young People Organisations and Volunteers.

Movement for Change – People's Stigma Free Network
This network supports people to turn conversations into real change. Action plans are formed and ideas and learning are shared. A variety of sectors are represented from education and young people, ethnic minorities, people with disabilities, workplaces, and people with lived and living experience.
50 network members, 4 network meetings.

Volunteers Programme – The programme 2 volunteers who have provided inspiration for campaigns such as Time to Talk Day, Mental Health Awareness Week, Suicide Prevention Week, and the Celebrating Recovery event.

Promoting Recovery
Celebrating Mental Health Recovery Event (partnership event with NHSL). SFL co-deliver interactive section with volunteers where they shared their experiences of recovery.

Achievements and performance

The charity has faced challenges to meet the ever-increasing demand for involvement of our members, Trustees, and the staff team. Lanarkshire Links has facilitated involvement of the members throughout the year and engaged with new and established voluntary organisations and their workers. Partnerships have allowed Lanarkshire Links to create new ways to encourage, support and involve new people and maintain peer support to existing members. By sharing good practice, ideas and addressing joint priorities, partnership working enables us to have a greater impact on how mental health and social care services are planned and delivered.

Quarterly Members Meetings - When we talk about lived experience, it is often referring to those of us using mental health services personally, or as a carer who draws on their lived experiences within their work role. It is encouraging to see now how often discussions about recovery and wellbeing are engaging those who work in services. Our experiences may differ, but we have much in common to speak about.

We facilitated four member meetings this year involving statutory and third sector partners. The meetings aim to involve and inform members to enable them to influence service provision. Over the year the members and partners participated in ongoing conversions on service development in the statutory and voluntary sector:

- Lanarkshire Links presented at every meeting this year including members presenting
- Project 42 Arts & Music Project
- Money Matters
- NHS Older Adults Service
- Clare Adamson MSP
- ADHD Network Scotland
- NLHSCP Lanarkshire Mental Health and Wellbeing: Getting it right for everyone
- Monklands Replacement Project
- Stigma Free Lanarkshire consultation
- MorphFit Gentle Movement Project
- NLE&P Network
- NHSL improving patient experience consultation - appointmen letters

Four hundred and ten attendees participated in the meetings and two hundred and seventy-one evaluations returned. Reporting was completed and submitted to the statutory partners and presenters.

Mental health & Wellbeing Groups

The groups are facilitated in the localities across Lanarkshire providing an opportunity for people to meet, discuss the issues affecting their mental health and wellbeing, foster peer support and receive either a short holistic therapy or participate in a recovery focused activity

Focus Groups

We facilitated a series of two focus groups with members of ethnic minority communities in North Lanarkshire, to gain insight and understanding of their experiences with NHS services. Reporting was completed and submitted to the senior management team.

Website

In 2026 we have been able to launch our new Lanarkshire Links website, which has received positive feedback from our members. We have secured funding form the Communities Mental Health and Wellbeing Fund NL to enable us to appoint a social media officer. This has allowed us to increase our presence from an 'X' account to having Facebook, Instagram, LinkedIn, and a TikTok account; all of which are growing exponentially.

In Relation to Activities:

We are pleased to report that we continue to attract new members who want to be involved in our work. Our data base is updated in real time and reviewed annually; we continue to use our data base in Salesforce which is assisting us with reporting.

In Relation to Funding:
Since inception, engagement and participation funding has been provided by NHSL, NLC and SLC as part of a partnership agreement.

During 2023 NLC reviewed its engagement and participation strategy. Lanarkshire Links is now part of the Engagement & Participation Network in NL. Working in partnership with the NLDF and VOEX Forum, tendered funding is in place to October 2026. We will go to tender as a partnership for a further 30 months.

NHSL is currently reviewing its requirements for engagement and participation and this work will become part of NHSL procurements process for 26/27.

Projects Hosted – Restricted Funds
Peer Worker Service - The charity is funded by NHSL to employ four peer support workers who work with the acute adult inpatient wards across Lanarkshire. We are aware that the service is under review, and tendering will be required for 26/27 to retain the service within the charity.

The Stigma Free Lanarkshire Programme is currently funded by NHSL to December 2026. It is currently not clear how the project will be funded beyond this date.

Mental Health and Wellbeing Communities Fund:
Large Grants - The trustees recognise the challenges with engagement and participation with young adults. We have secured a further one-year funding to engage with young adults during 2026/27 in NL and a further 2 years in SL. We employ 2 part time development officers working closely with the Social Media Officer to support this work.

Small Grants – We secured funding for one year to support creative groups in the communities in 2026/27.

Awards for All - We are in receipt of further funding from Awards for All (National Lottery) for one year to January 2027 to provide additionality within the community groups.

Communities Can Do Funding - We have secured funding to deliver a co-ordinated programme of peer-led wellbeing activity across South Lanarkshire in 2026/27.

We manage additional restricted funds for NHSL that support Mental Health &Wellbeing, MH&WB Officer, and the Scottish MH Arts Festival. The Perinatal MH Fund was closed this year.

Financial review
Per the Statement of Financial Activities, the charity reported Net Expenditure (i.e. a Deficit) for the year of £8,941 (2025 - Deficit £16,271) and total funds of £289,865 at 31 March 2026 of which £133,607 (46%) were Restricted as further detailed in Note 21.

Reserves policy
It is the policy of the Management Committee to maintain Unrestricted Funds (i.e. funds not committed or invested in fixed assets) at a level which equates to approximately six months of unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the charity to be maintained. At 31 March 2026 Unrestricted general funds stand at £139,090 which the Trustees consider appropriate to the charity's circumstances at the present time.

Risk management
The Business and Development Sub-group of the Management Committee assesses the major risks to which the charity is exposed on an ongoing basis and has established procedures to mitigate those that are identified as a result of these reviews. The charity's major risk is the threat of cuts to its core funding amid financial constraints being experienced by its funding partners.

Plans for Future Periods
Lanarkshire Links' statutory funding partners continue to recognise that if service users and carers are involved in the planning and delivery of health and social care services, those services are more likely to meet their needs.

The allocation of the block grants system, however, is now ending and the charity will be subject to open tender through Procurement Scotland for all engagement and participation work going forward. Lanarkshire Links calls for shared commitment by all the Strategic Partners to advance service user and carer involvement in light of research and experience elsewhere, and to develop a plan to achieve this. This acknowledges the commitment of the Scottish Government to the rights of service users and carers, as enshrined in legislation, and the obvious role of Lanarkshire Links in advocating in furtherance of the promotion of all elements of shared decision making. National and local policy has long placed service users and their carers at the centre of service planning and delivery. The Scottish 'Mental Health & Wellbeing Strategy' talks about service users and carers as equal partners in their own care. The people who know best about what works are those who use mental health services and those who care for them. Changing the relationship between providers and users of services from one of consultation and participation to one of co-production should logically result in better services and improved delivery. What has been achieved so far is a firm foundation for change, calling for further major changes in culture. Increasing opportunities for mental health staff, service users and carers to work and train together would be essential to achieving this.

People generously give up their valuable time and invest a great deal of effort to ensure that their voice or the voice of their loved one is heard on behalf of all service users and carers in designing better, person centred, innovative and more effective health and social care services in different settings in our communities. Our priority to support people to engage confidently and effectively with a range of health and social care professionals, government officials, charitable organisations, other service users and carers, continues. We will bring people, services and organisations together and work to create a mental health system that embraces peer support and is driven by lived experience. We recognise the contribution of all our members and are supportive of the level of involvement individuals can give the organisation. We recognise the importance of information sharing and reaching the wider membership to evaluate how well we are fulfilling our role.

Lanarkshire Links continues a forward plan, set by the members, trustees and staff. We will continue to work determinedly to meet our obligations and strive to achieve our objectives and activities. In 2026/27 we will complete the development work undertaken to implement a volunteer programme of work.

Lanarkshire Links trustees are fully aware of the implications of the potential loss of statutory funding will have on the charity's ability to continue with its role as the commissioned engagement and participation organisation. The trustees have agreed a minimum six-month reserve is maintained to allow for decisions to be made for the future of the charity.

Structure, governance and management
Governing document
Lanarkshire Links ("the charity") was established by constitution on 11th September 2002.

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

May Burns (Treasurer)	
John Pursley (Vice Chair)	
Morag Davies	
Cora Cowan (Chair)	
Tommy Murphy	
Donna MacAllister (Secretary)	
Helen Mitchell	
Jacqui Fulton	(Appointed 15 October 2025)
Lesley Tomney	(Appointed 15 October 2025)
Carris Marshall	(Appointed 21 January 2026)
Helen Strachan	(Appointed 7 March 2026 and resigned 17 July 2026)

Trustees and appointment
The members of the Board of Trustees are the trustees for the purpose of charity law and are referred to collectively as the Management Committee. Membership of the Board is for a fixed term of one year, appointed annually at the AGM. New members of the Board of Trustees are issued with an induction pack to familiarise them with the charity's values, aims and objectives, together with its day-to-day operations, in addition to clarifying their statutory responsibilities as Trustees of a charity. Opportunities for charity governance training are in place.

The Business and Development Sub-group of the Board of Trustees assess the major risks to which the charity is exposed on an on-going basis and has established procedures to mitigate those that are identified. The Sub-group meets quarterly (and as necessary) to consider business and make recommendations to the Board of Trustees.

The Board may co-opt up to three additional non-executive members at any time.

The Board may co-opt members to fill trustee vacancies occurring during the year. All co-opted members shall serve until the next AGM.

The Board may appoint office bearers to fill vacancies occurring during the year. Office bearers appointed in this way shall serve until the next AGM. They may stand for election at the next AGM.

In relation to charity management the Trustees confirm:

- □ We review the Charity's governance alongside The Scottish Governance Code for the Third Sector.
- □ We ensure our employer's liability insurance covers potential risks to the charity.
- □ We review spending and effect savings to meet identified increased operating costs.
- □ The Trustees consider the charity's financial projections and their knowledge of the charity to assess the charity's ability to continue as a going concern for a period of minimum of 6 months following the signing of the annual report and financial statements each September.
- □ We submit the annual return to OSCR.
- □We ensure all rented venues are risk assessed, have disabled access and compliance with the requirements of the Equality Act 2010.

Organisational structure and Key Management Personnel
The Board of Trustees are responsible for the charity's administration, its financial affairs and projects and meets every six weeks approximately (a minimum of 6 times per annum). Quarterly activity reports are provided to NLC & SLC. Peer Worker Service reports are submitted to NHSL Clinical Governance Committee. The Board of Trustees serve the charity on a voluntary basis. The day-to-day management of the charity is delegated by the Board to the senior management team.

Volunteer Membership
Membership of the charity is open to individuals who:

- Use or have used mental health services in Lanarkshire.
- Care for or have cared for a person who uses or has used mental health services in Lanarkshire.

Associate Membership
Associate membership is open to anyone with an interest in mental health and the work of the organisation. Associate members have no voting powers.

Operational Volunteering
We are grateful to the significant number of members who volunteer their time and talents in a variety of ways to support the organisations work.

Key Management Personal
Charity Manager, Development Manager and SFL Programme Co-ordinator.

Independent examiner
A resolution proposing Ken Livingstone of Stewart Gilmour & Co be reappointed as Independent examiner to the charity will be put at a General Meeting.

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

Cora Cowan

.....
Cora Cowan (Chair)
Trustee
Dated: 10/9/26

LANARKSHIRE LINKS

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF LANARKSHIRE LINKS

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 10 to 29.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements 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 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph 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 financial statements which accord with the accounting records and 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 financial statements to be reached.

Kenneth Livingstone

Kenneth C Livingstone

Chartered Accountant
Stewart Gilmour & Co
24 Beresford Terrace
Ayr
KA7 2EG

Dated: 11/9/2026

LANARKSHIRE LINKS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year	Notes	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Income and endowments from:						
Donations and legacies	3	113,672	-	-	113,672	113,672
Charitable activities	5	-	-	378,307	378,307	333,447
Investments	4	5,046	-	-	5,046	8,643
Other income	6	205	-	-	205	100
Total income		118,923	-	378,307	497,230	455,862
Expenditure on:						
Charitable activities	7	169,001	7,663	329,507	506,171	472,133
Total expenditure		169,001	7,663	329,507	506,171	472,133
Net income/(expenditure)		(50,078)	(7,663)	48,800	(8,941)	(16,271)
Transfers between funds		15,938	5,700	(21,638)	-	-
Net movement in funds	12	(34,140)	(1,963)	27,162	(8,941)	(16,271)
Reconciliation of funds:						
Fund balances at 1 April 2025		173,230	19,131	106,445	298,806	315,077
Fund balances at 31 March 2026		139,090	17,168	133,607	289,865	298,806

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

The notes on pages 13 to 29 form part of these financial statements.

LANARKSHIRE LINKS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:					
Donations and legacies	3	113,672	-	-	113,672
Charitable activities	5	-	-	333,447	333,447
Investments	4	8,643	-	-	8,643
Other income	6	100	-	-	100
Total income		122,415	-	333,447	455,862
Expenditure on:					
Charitable activities	7	135,959	6,506	329,668	472,133
Total expenditure		135,959	6,506	329,668	472,133
Net income/(expenditure)		(13,544)	(6,506)	3,779	(16,271)
Transfers between funds		15,975	17,268	(33,243)	-
Net movement in funds	12	2,431	10,762	(29,464)	(16,271)
Reconciliation of funds:					
Fund balances at 1 April 2024		170,799	8,369	135,909	315,077
Fund balances at 31 March 2025		173,230	19,131	106,445	298,806

The notes on pages 13 to 29 form part of these financial statements.

LANARKSHIRE LINKS

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Intangible assets	15		12,480		11,592
Tangible assets	14		4,688		7,539
			17,168		19,131
Current assets					
Debtors	16	57,773		102,885	
Cash at bank and in hand		450,613		589,404	
		508,386		692,289	
Creditors: amounts falling due within one year	17	(235,689)		(262,614)	
Net current assets			272,697		429,675
Total assets less current liabilities			289,865		448,806
Creditors: amounts falling due after more than one year	18		-		(150,000)
Net assets			289,865		298,806
The funds of the charity					
Restricted income funds	20		133,607		106,445
Unrestricted funds - general	23		139,090		173,230
Unrestricted funds - designated	22		17,168		19,131
			289,865		298,806

The notes on pages 13 to 29 form part of these financial statements.

The financial statements were approved by the Trustees on 19/12/26

J Pursley

John Pursley (Vice Chair)
Trustee

1 Accounting policies

Charity information

Lanarkshire Links is a registered Scottish Charity (No. SC03393). The charity's principal address is Dalziel Building Rooms 3.5-3.6, Dalziel Business Centre, 7 Scott Street, Motherwell, ML1 1PN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

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

Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Income from Charitable Activities
Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

Investment income
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.5 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 settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

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

Irrecoverable VAT
Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Intangible fixed assets other than goodwill
Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website Development costs	25% straight line

1 Accounting policies **(Continued)**

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office computer equipment	25% straight line
Office equipment	25% straight line
Office furniture	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.10 Retirement benefits

The charity participated in The NHS Pension Scheme (Scotland) in relation to one of its employees through the Scottish Public Pensions Agency. The scheme is an unfunded multi-employer defined benefit scheme. As the scheme is unfunded, there can be no deficit or surplus to distribute on the wind-up of the scheme or withdrawal from the scheme.

It is accepted that the scheme can be treated for accounting purposes as a defined contribution scheme in circumstances where an NHS Board is unable to identify its share of the underlying assets and liabilities of the scheme.

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

See Note 19 for further details.

2 Critical accounting estimates and judgements

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

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

Useful lives of Fixed Assets

The charity estimates the useful lives of categories of fixed assets based on the expected length of time the asset is in use by the charity and estimates the annual charge to be depreciated based on this assessment.

Deferred income

Income is deferred in line with the charity's accounting policy for the recognition of income, where income has been received but services have not yet been delivered within that accounting period or where conditions attached to grants have not yet been met.

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

3 Donations and legacies

	Unrestricted funds general 2026 £	Unrestricted funds general 2025 £
Donations and gifts	113,672	113,672
Core Funding		
NHS Lanarkshire	92,200	92,200
South Lanarkshire Council	21,472	21,472
	113,672	113,672

4 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	5,046	8,643

5 Income from charitable activities

	2026 £	2025 £
Performance related grants and funding	378,307	333,447
Analysis by fund		
Restricted funds	378,307	333,447
Performance related grants and contract funding		
National Lottery Community Fund (Awards for All)	433	19,644
North Lanarkshire Council (Scottish Mental Health and Arts Festival)	3,000	10,000
NHS Lanarkshire (PSW - Adult)	74,664	74,664
VASLAN (Community Health and Wellbeing Fund)	34,550	-
NHS Lanarkshire (Stigma Free Lanarkshire)	150,000	154,000
NL Engagement & Participation Network	50,000	50,000
NHS Lanarkshire (Scottish Mental Health Arts Festival)	17,000	-
VANL (Community Mental Health and Wellbeing Fund)	35,660	-
NHS Lanarkshire (Mental Health and Wellbeing)	10,000	22,139
South Lanarkshire Council (Scottish Mental Health and Arts Festival)	3,000	3,000
	378,307	333,447

6 Other income

	Unrestricted funds general 2026 £	Unrestricted funds general 2025 £
Other income	205	100

7 Expenditure on charitable activities

	Heading #ac982 2026 £	Heading #ac982 2025 £
Direct costs		
Staff costs	368,637	340,818
Depreciation and impairment	7,663	6,506
Premises costs	26,845	27,470
Running costs	37,288	30,508
Legal fees	413	177
Professional fees	19,648	19,762
Governance costs (Note 9)	1,131	1,006
Confrerence and Events	44,546	39,886
	506,171	466,133
Grant funding of activities (see note 8)	-	6,000
	506,171	472,133
Analysis by fund		
Unrestricted funds - general	169,001	135,959
Unrestricted funds - designated	7,663	6,506
Restricted funds	329,507	329,668
	506,171	472,133

8 Grants payable

	2025 £
Grants to institutions:	
Spotlight Shotts	6,000

9 Governance costs

	2026 £	2025 £
Independent examiner	945	900
Management committee meetings	186	106
	1,131	1,006

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. 6 Trustees were reimbursed a total of £341 for expenses (2025: £77 - 3 Trustees). See also Note 26.

11 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Management and development staff	12	12

Employment costs	2026 £	2025 £
Wages and salaries	329,070	308,378
Social security costs	29,395	22,592
Other pension costs	9,728	9,305
	368,193	340,275

The remuneration of key management personnel during the year, including wages and salaries and employer's contributions to national insurance and pensions, was £149,275 (2025 - £143,378).

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

12 Net income/(expenditure) for the year

Operating for the year is stated after charging:	2026 £	2025 £
Fees payable for independent examination of accounts	945	900
Depreciation of owned tangible fixed assets	3,751	4,850
Amortisation of intangible assets	3,912	1,656
Operating lease rental charges	2,108	2,252

13 Taxation

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

14 Tangible fixed assets

	Office computer equipment	Office equipment	Office furniture	Total
	£	£	£	£
Cost				
At 1 April 2025	52,969	5,122	10,042	68,133
Additions	900	-	-	900
Disposals	(31,485)	(784)	-	(32,269)
At 31 March 2026	22,384	4,338	10,042	36,764
Depreciation and impairment				
At 1 April 2025	45,430	5,122	10,042	60,594
Depreciation charged in the year	3,751	-	-	3,751
Eliminated in respect of disposals	(31,485)	(784)	-	(32,269)
At 31 March 2026	17,696	4,338	10,042	32,076
Carrying amount				
At 31 March 2026	4,688	-	-	4,688
At 31 March 2025	7,539	-	-	7,539

15 Intangible fixed assets

	Website Development costs
	£
Cost	
At 1 April 2025	13,248
Additions	4,800
At 31 March 2026	18,048
Amortisation and impairment	
At 1 April 2025	1,656
Amortisation charged for the year	3,912
At 31 March 2026	5,568
Carrying amount	
At 31 March 2026	12,480
At 31 March 2025	11,592

16 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Trade debtors	54,216	99,514
Prepayments and accrued income	3,557	3,371
	57,773	102,885

17 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	£
Other taxation and social security		8,608	5,668
Deferred income	21	213,402	231,453
Trade creditors		6,227	20,183
Other creditors		2,097	-
Accruals		5,355	5,310
		235,689	262,614

18 Creditors: amounts falling due after more than one year

	Notes	2026	2025
		£	£
Deferred income	21	-	150,000

19 Retirement benefit schemes

	2026	2025
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	9,728	9,305

20 Restricted funds

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

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
Stigma Free Lanarkshire	57,663	150,000	(144,639)	(12,000)	51,024
Peer Support Workers - Adults	-	74,664	(58,076)	(3,600)	12,988
Perinatal Mental Health Work	4,196	-	-	(4,196)	-
Community Health and Wellbeing Fund	3,904	-	-	(3,904)	-
Mental Health and Wellbeing Officer SL	20,962	-	-	-	20,962
Scottish Mental Health Arts Festival	6,453	23,000	(20,645)	(800)	8,008
Mental Health and Wellbeing	2,696	10,000	(16,343)	4,196	549
NL Engagement & Participation Network	-	50,000	(50,000)	-	-
Awards For All Fund	10,571	433	(10,656)	-	348
VANL - Community Mental Health & Wellbeing Fund	-	35,660	(16,167)	(3,900)	15,593
VASLAN - Community Mental Health & Wellbeing Fund (Phase 4)	-	19,959	(12,134)	2,904	10,729
VASLAN - CMHWB (Phase 5) - Mental Health Matters Fund	-	4,742	-	(338)	4,404
VASLAN - CMHWB - Wellbeing Creators Fund	-	9,849	(847)	-	9,002
	106,445	378,307	(329,507)	(21,638)	133,607

20 Restricted funds **(Continued)**

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Stigma Free Lanarkshire	59,135	154,000	(143,472)	(12,000)	57,663
Peer Support Workers - Adults	2,926	74,664	(73,990)	(3,600)	-
Perinatal Mental Health Work	4,196	-	-	-	4,196
Community Health and Wellbeing Fund	8,350	-	(4,071)	(375)	3,904
Mental Health and Wellbeing Officer SL	20,962	-	-	-	20,962
Scottish Mental Health and Arts Festival	14,758	13,000	(21,305)	-	6,453
Mental Health and Wellbeing	25,582	22,139	(28,561)	(16,464)	2,696
NL Engagement & Participation Network	-	50,000	(49,196)	(804)	-
Awards For All Fund	-	19,644	(9,073)	-	10,571
	135,909	333,447	(329,668)	(33,243)	106,445

Purposes of Restricted Funds

Stigma Free Lanarkshire
Represents funding from NHS Lanarkshire to finance the Stigma Free Lanarkshire Project. Transfers of £12,000 in the year (2025: £12,000) represent management charges transferred to cover eligible costs met by the general fund.

Peer Support Workers - Adults
Represents funding received from NHS Lanarkshire to cover the costs of employing, supporting and supervising three Peer Support Workers. Transfers of £3,600 in the year (2025: £3,600) represent management charges transferred to cover eligible costs met by the general fund.

Perinatal Mental Health Work
Represents funding received from NHS Lanarkshire for costs relating to the Perinatal Mental Health Work. During the year, authority was given from NHS Lanarkshire to close the Perinatal Mental Health Work and transfer the remaining balance to the Mental Health and Wellbeing Fund. The fund was expended at 31 March 2026.

Community Health and Wellbeing Fund
Represents funding received from VASLAN to run the Community Health and Wellbeing project. During the year, authority was given from VASLAN for the balance of £3,904 to be transfer to the new VASLAN Community Health and Wellbeing Fund to cover eligible costs. The fund was expended at 31 March 2026.

Mental Health and Wellbeing Officer SL
Represents funding received from NHS Lanarkshire to support the employment of a Mental Health & Wellbeing Officer to embed the principles of Good Mental Health for All across the statutory and voluntary sector in South Lanarkshire (Good Mental Health for All, NHS Scotland 2015). NHS Lanarkshire are aware of the Fund balance and have requested the charity to hold the Fund. Currently there is no definite time frame for recruitment.

20 Restricted funds **(Continued)**

Scottish Mental Health and Arts Festival
Represents funding received from NHS Lanarkshire towards the costs of supportive resources and promotional work associated with the Scottish Mental Health and Arts Festival project. During the year ended 31 March 2026, £800 was transferred to the General Fund (Unrestricted) to cover costs for a Creative Arts Project.

Mental Health and Wellbeing
Represents funding received from NHS Lanarkshire towards costs relating to work associated with Mental Health and Wellbeing work. During the year, authority was given from NHS Lanarkshire to transfer the remaining balance from the Perinatal Mental Health Work, £4,196.

NL Engagement & Participation Network
Represents funding received from North Lanarkshire Disability Forum towards costs of supportive resources for activities within community groups.

Awards for All Fund
Represents funding received from the National Lottery Community Fund towards the Mental Health Experience Groups helping the community to thrive.

VANL - Community Mental Health & Wellbeing
Represent funding from VANL to run the Community Mental Health & Wellbeing project. During the year ended 31 March 2026, £900 was transferred to the Designated Fund (Unrestricted) representing purchase of fixed assets. Additional transfers of £3,000 in the year (2025: £Nil) represent management charges transferred to cover eligible costs met by the general fund.

VASLAN - Community Mental Health & Wellbeing (Phase 4)
Represent funding from VASLAN to run the Community Mental Health & Wellbeing project. During the year to 31 March 2026, £3,904 was transferred from the previous Community Health and Wellbeing Fund towards eligible costs met by the current Fund. Additional transfers of £1,000 in the year (2025: £Nil) represent management charges transferred to cover eligible costs met by the general fund.

VASLAN - CMHWB (Phase 5) - Mental Health Matters Fund
Represent funding from VASLAN to run the Mental Health Matters Project, part of the Community Health and Wellbeing Project. Transfers of £338 in the year represent management charges transferred to cover eligible costs met by the general fund.

VASLAN - CMHWB - Wellbeing Creators Fund
Represent funding from VASLAN to run the Wellbeing Creators Fund Project, part of the Community Health and Wellbeing Project.

21 Deferred income

	2026	2025
	£	£
Arising from Grants	213,402	381,453

	1 April 2025	Receipts in year	Released in year	31 March 2026
	£	£	£	£
Stigma Free Lanarkshire	256,250	-	(150,000)	106,250
VASLAN - Community MH&WB	19,959	30,000	(19,959)	30,000
VLAN - Community MH&WB	35,660	-	(35,660)	-
NHS Lanarkshire Peer Support Worker	18,666	18,666	(18,666)	18,666
NL Engagement & Participation Network	12,500	12,500	(12,500)	12,500
North Lanarkshire Council	23,050	23,050	(23,050)	23,050
South Lanarkshire Council	5,368	-	(5,368)	-
NHS Lanarkshire Headquarters - SMHAF	10,000	-	(10,000)	-
National Lottery Community Funding	-	17,136	-	17,136
NHS Lanarkshire - Mental Health and Wellbeing	-	1,800	-	1,800
NHS Lanarkshire - Suicide Prevention Income Grant	-	4,000	-	4,000
	381,453	107,152	(275,203)	213,402

During the financial year ended 31 March 2024, grant income of £450,000 was received from NHS Lanarkshire to deliver the Stigma Free Lanarkshire Programme for a 3 year period from December 2023 to December 2026. At 31 March 2026, £106,250 has been deferred, reflecting the funding apportioned to April 2026 to December 2026. This will be recognised/released over the respective months/years on a straight line basis.

Separately, the remaining deferred income received during the year, totaling £107,152, comprises of income received before the year end, for use on charitable activities during the 2026/27 financial year end. Deferred income relates to funds received in advance of the period to which the project relates or where performance outcomes have not yet been met and are anticipated to be recognised in full in 2026/27.

22 Unrestricted funds - designated

These are the designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	At 1 April 2025	Resources expended	Transfers	At 31 March 2026
	£	£	£	£
Designated Assets Fund	7,539	(3,751)	900	4,688
Designated Intangible Asset Fund	11,592	(3,912)	4,800	12,480
	19,131	(7,663)	5,700	17,168

Previous year:	At 1 April 2024	Resources expended	Transfers	At 31 March 2025
	£	£	£	£
Designated Assets Fund	8,369	(4,850)	4,020	7,539
Designated Intangible Asset Fund	-	(1,656)	13,248	11,592
	8,369	(6,506)	17,268	19,131

Purposes of Designated Funds

Designated Assets Fund
The Designated Assets Fund represents the net book value of the charity's fixed assets, distinguishing their value from the charity's unrestricted General Fund immediately available for use. During the year ended 31 March 2026, £900 from the VANL-Community Mental Health and Wellbeing Fund (Restricted) representing the purchase of fixed assets.

Designated Intangible Asset Fund
The Designated Intangible Assets Fund represents the net book value of the charity's intangible assets, distinguishing their value from the charity's unrestricted General Fund immediately available for use. During the year ended 31 March 2026, £4,800 was transferred from the General Fund (Unrestricted) representing the purchase of intangible assets.

23 Unrestricted funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
General funds	173,230	118,923	(169,001)	15,938	139,090

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	170,799	122,415	(135,959)	15,975	173,230

24 Analysis of net assets between funds

	Unrestricted funds general 2026	Unrestricted funds designated 2026	Restricted funds 2026	Total 2026
	£	£	£	£
At 31 March 2026:				
Intangible fixed assets	-	12,480	-	12,480
Tangible assets	-	4,688	-	4,688
Current assets/(liabilities)	139,090	-	133,607	272,697
	139,090	17,168	133,607	289,865

	Unrestricted funds general 2025	Unrestricted funds designated 2025	Restricted funds 2025	Total 2025
	£	£	£	£
At 31 March 2025:				
Intangible fixed assets	-	11,592	-	11,592
Tangible assets	-	7,539	-	7,539
Current assets/(liabilities)	173,230	-	256,445	429,675
Long term liabilities	-	-	(150,000)	(150,000)
	173,230	19,131	106,445	298,806

25 Operating lease commitments

Lessee

At the reporting end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026	2025
	£	£
Within one year	1,872	1,872
Between two and five years	3,744	5,616
	5,616	7,488

26 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).