FIRSTHAND LOTHIAN

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

Charity Number SC020655

Company Registration Number: SC140769

WHITELAW WELLS
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

FIRSTHAND LOTHIAN

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2026

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FIRSTHAND LOTHIAN

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2026

The trustees, known as the Management Committee, are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2026 which are prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Our Mission Statement

Firsthand Lothian exists to support children and young people with disabilities and families, parents and carers to help improve their health and wellbeing, confidence and resilience. We work with families in their local community providing 1:1 support, guidance, information and opportunities for parent / carers to connect.

Services provided:

We provide a range of friendly, accessible and tailored supports for children, young people, parents, carers and the family as a whole who are disadvantaged and / or have one or more children with a disability. More than **37** children and young people **19** families and **48** parent/carers have benefited from our services in 2025/26.

Working across the City of Edinburgh we carefully match a trained and supported worker or volunteer with each child or young person who will spend regular time with them, usually at weekends, doing activities and experiencing new things and places that aid their development, improve their confidence and self-esteem and help them achieve their goals. This enables parents and carers to have a regular break from their caring responsibilities.

We provide support and guidance for parent/carers around parenting skills, child development and play, and a highly valued "listening ear" for the family. We also raise awareness of and help families to access and engage with other supports and agencies relevant to their situation and needs.

We create opportunities for parent / carers to connect with each other in a supportive environment. Time 4 Mum supports and encourages parent/ carers to explore and engage in activities they enjoy which helps them to develop networks of their own and feel more connected to their local community.

Helping parents and children achieve their personal goals and building resilience through raising their awareness of and linking them with local agencies underpins our all of our work.

FIRSTHAND LOTHIAN

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2026

ACHIEVEMENTS AND PERFORMANCE

The main areas of our work in 2025-6 were:

Children with a diagnosed or undiagnosed disability: a service to families with one or more children under 16 years old who have a disability, diagnosed or not, and who would benefit from short term intervention to help them achieve sustainable change. This service is for children and young people who are in mainstream education and who would be able to achieve their goals though 1:1 sessions of 3 to 4 hours supported by a worker or volunteer within a 6 to 9 month time frame.

Delivered in the local community we encourage children and young people to participate in activities that they enjoy and which helps build their confidence, social and communication skills, improves their decision making and helps them to become more engaged with their peers.

In turn this gives parents / carers some much need time away from their caring responsibilities– time to do something for themselves that recharges their batteries whilst confident that their child is having fun. Parents /carers may choose to spend time with their partner, other siblings or do a course of study – the focus being to spend their time away from caring in a way that will benefit them personally and the family as a whole.

Family Support: we provide support for children and families affected by social isolation, poverty, ill health, domestic abuse, homelessness, etc. We offer support and guidance, helping families to overcome immediate difficulties, engage positively with their child's education, access services appropriate to their child and the family's situation and presenting needs, contribute to child planning meetings, encourage and support parents where input required in relation to implementing boundaries, responding to behavioural issues, developing routines etc. as well as providing emotional and practical support to parents to help them feel more confident and connected with their local community. We build resilience by raising awareness of and if required linking children and families to other relevant local agencies who can offer longer term help.

Support for Parent /Carers

We have listened carefully to what parent and carers have told us they need to help them feel more confident in their role and what is important to their health and wellbeing. In response to feedback gathered we have developed the following:-

Time 4 Mum: Isolated parents and carers are supported and encouraged to explore and engage in activities they enjoy which helps them to develop networks of their own and feel more connected to their local community. Parent / carers are encouraged to identify at least one personal goal and are supported by a trained volunteer to explore their interests through attending groups in their local community, leisure facilities, take up a sport, rekindle a hobby they used to enjoy etc.

Parent /Carers Group: we facilitate Parents and Carers to meet together on a regular basis where they can benefit from shared experiences, knowledge and understanding of the issues they face day to day.

ACHIEVEMENTS AND PERFORMANCE (continued)

Health and Wellbeing: sessions offer opportunities for parent / carers to come together socially and engage in activities which help manage stress and anxiety and encourage them to take some time away from caring to do something for themselves.

FINANCIAL REVIEW

Firsthand Lothian's operation produced a surplus for the year of £32,312 (2025: £39,684). The total income amounted to £199,128 (2025: £200,948), of which £105,018 (2025: £131,160) was related to restricted projects and £94,110 (2025: £69,788) to unrestricted funds.

The total value of funds held at 31 March 2026 amounted to £218,946 (2025: £186,634) comprising £48,634 (2025: £43,368) of a restricted nature and £170,312 (2025: £143,266) of an unrestricted nature.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity

Our main funders continue to be a number of different grants.

Analysis of income:	
Service fees	5%
Grants and Trusts	90%
Donations and Fundraising	1%
Interest and Gift Aid	4%

Reserves Policy

The reserves policy takes into account funding streams, expenditure commitments, contractual obligations and the needs of the charity. Reserves are held:

- to enable the continuity of essential management and administrative services which allows Firsthand Lothian to continue its core activity during a period of unforeseen difficulty;
- to avoid temporary suspension of service delivery due to shortage of or non-arrival of funds and consequent impact on vulnerable beneficiaries of our services;
- to provide short to medium-term funding support to projects which have been identified as being important to move forward the organisation's strategy and business plan. Reserves would not be used to support funding for projects on an ongoing or long-term basis.

If reserves are required to support specific projects, then the Treasurer will make recommendations to the Management Committee and decisions would be reviewed every three months.

The Management Committee has established a reserves policy whereby reserves should be the minimum resources required to sustain operations and meet liabilities as they become due. The trustees aim to hold between nine and twelve months operating costs, around £125,000 - £166,000, in reserves within the general fund. The total reserves stand at £218,946 and the general funds stands at £170,312 including £3,877 fixed assets leaving £166,435 in free reserves. At the year end this policy was met.

The Management Committee will agree this figure annually at the time of setting the Budget for the forthcoming year.

PLANS FOR FUTURE PERIODS

The objectives of our strategic plans until 2027 are as follows:

1. To continue to build our services to meet the changing needs of parent/ carers, children, young people and their families.

2. To work with relevant agencies to increase awareness of the challenges facing families who have one or more child with disability and to secure appropriate resources.

3. To secure sustainable funding, including strengthening our partnership work with other agencies

4. To maintain and develop the high quality of our provision through co-production with parent / carers, children and young people, staff and volunteers.

5. To develop a broader range of volunteering opportunities across all our services, particularly for parent/carers.

6. To respond to the changing trends in social care.

The plan is to refresh the strategic plan over the next financial year. Our next Strategic plan will run from April 2027 to March 2030.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document and constitution of charity

Firsthand Lothian is a charitable company limited by guarantee with no share capital, registered in Scotland in 1992. The organisation is bound by its Articles of Association which were reviewed and updated in August 2021. Management of Firsthand Lothian is the responsibility of the Management Committee who serve as directors of the company for a term of up to three years and are eligible for re-election thereafter. The directors of the company are also charity trustees for the purposes of charity law. The Committee elects three office bearers – Convenor, Vice Convenor and Treasurer.

Recruitment, appointment, induction and training of the management committee

New trustees are provided with an induction pack, including the annual report, Articles, Strategic Plan and key policies. They are offered training about various aspects of governance and trustees' roles and responsibilities, Child Protection and specific 1:1 training or coaching as required which is delivered in house.

Organisational structure

The Chief Executive Officer reports directly to the Management Committee which is responsible for the strategic direction of the charity, approving policy, authorising significant financial expenditure on equipment/activity and the strategic direction of the organisation. Sub-groups are convened to take forward specific areas of work as and when required.

CEO Beverley Read retired in August 2025 and the management committee decided to split the full time role. Julie Carter was recruited as CEO on a part time basis (28 Hours). Maruska Greenwood was appointed in July 2025 as a freelance fundraiser for initial 20 days which was extended to 30 days per year.

Organisational structure (continued)

The Family Support Co-ordinator is line managed by the Chief Executive Officer and carries out assessments of families and children referred to the service. We aim to introduce workers/volunteers who have the appropriate skills, experience and approach which will best help the child and family achieve their goals/outcomes. The Family Support Co-ordinator is responsible for the ongoing support and supervision of workers, sessional staff and volunteers who are directly supporting children, young people and families. The Family Support Coordinator is assisted by the Lead Family Support Worker.

The Parent and Carer Lead Worker is line managed by the Chief Executive Officer and encourages and supports parents and carers to attend a wide range of regular, weekly Health and Wellbeing Activities where they learn techniques to help manage wellbeing e.g. mindfulness, seated yoga, tai chi, aromatherapy etc as well as engaging in arts and crafts activities, drumming, nature walks, history walks etc – followed by the opportunity to socialise with others who understand the challenges they face day to day as a parent/carer over a snack lunch. The Parent and Carer Lead Worker also facilitates the Parent and Carer Group and the delivery of Time 4 Mum – a project developed in response to the recognition that many parent/ carers had become isolated and lacked confidence since becoming a parent. This project matches trained volunteers with a Mum exploring and doing activities that Mum used to enjoy or wants to try – going together until Mum is confident to attend alone.

The organisation is supported by a part-time administrator and the finance and payroll function is carried out by a self-employed bookkeeper and fundraiser, who liaises closely with the Chief Executive Officer, producing monthly management accounts, financial information and analysis.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

FIRSTHAND LOTHIAN

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2026

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	Firsthand Lothian	
Charity Number	SC020655	
Company Registration Number	SC140769	
Trustees	Sue Robertson	Convenor
	Sian Aitken	Vice Convenor
	Shona Campbell	Treasurer
	Debbie MacAulay	
	Anne Hamilton	
	Maiken Thomsen	(Appointed 20 February 2026)
	Joanna Levy	(Appointed 4 May 2026)
Secretary and Key management personnel	Beverley Read	Chief Executive Officer until August 2025
	Julie Carter	Chief Executive Officer from September 2025
Registered Office and Operational Address	Strathmore Hopetoun Gate 8b Macdonald Road Edinburgh EH7 4LZ	
Independent Examiner	Kevin Cattanach C.A. Whitelaw Wells 9 Ainslie Place Edinburgh, EH3 6AT	
Bankers	Unity Trust Bank Plc P O Box 7193, Planetary Road Willenhall, WV1 9DG	
	Virgin Money Jubilee House Gosforth Newcastle upon Tyne NE3 4PL	
	Castle Community Bank 49 Great Junction Street Edinburgh, EH6 5HX	

FIRSTHAND LOTHIAN

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2026

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show 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 period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the charity and financial information on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 15th June 2026 and signed on their behalf by



Sue Robertson, Trustee

FIRSTHAND LOTHIAN

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2026

I report on the financial statements for the year ended 31 March 2026 set out on pages 10 to 21.

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

Basis of independent examiner's report
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 the course of my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

   - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended); and
   - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended).

   have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kevin Cattanach C.A.
Whitelaw Wells
9 Ainslie Place
Edinburgh
EH3 6AT

15th June 2026

FIRSTHAND LOTHIAN

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2026

		Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations		2,115	-	2,115	3,487
Charitable activities	**2**				
Grants		75,100	105,018	180,118	187,160
Service fees		9,174	-	9,174	7,008
Investment income		7,721	-	7,721	3,293
Total income		94,110	105,018	199,128	200,948
EXPENDITURE ON:					
Raising funds	**3**	10,179	-	10,179	-
Charitable activities	**3**	56,885	99,752	156,637	161,264
Total expenditure		67,064	99,752	166,816	161,264
NET INCOME		27,046	5,266	32,312	39,684
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		27,046	5,266	32,312	39,684
RECONCILIATION OF FUNDS:	**11**				
Balances brought forward		143,266	43,368	186,634	146,950
Balances carried forward		170,312	48,634	218,946	186,634

The results for the year derive from continuing activities.
There are no gains or losses other than those shown above.
The notes on pages 12 to 21 form part of the financial statements.

FIRSTHAND LOTHIAN (SC140769)

BALANCE SHEET

AS AT 31 MARCH 2026

	Note		2026	2025
		£	£	£
FIXED ASSETS				
Tangible assets	**7**		3,877	3,096
CURRENT ASSETS				
Debtors	**8**	3,397		2,120
Cash at bank and in hand		220,858		188,528
		224,255		190,648
CREDITORS:				
Amounts falling due within one year	**9**	(9,186)		(7,110)
NET CURRENT ASSETS			215,069	183,538
TOTAL ASSETS LESS CURRENT LIABILITIES	**10**		218,946	186,634
FUNDS	**11**			
Restricted			48,634	43,368
Unrestricted			170,312	143,266
			218,946	186,634

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for year to 31 March 2026. The members have not required the company to obtain an audit of financial statements for the year to 31 March 2026 in accordance with Section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006.
(b) 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 year and of its profit or loss for each financial year in accordance with the requirement of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, 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.

These financial statements were approved by the trustees on 15th June 2026 and are signed on their behalf by:



Shona Campbell, Trustee
Company number: SC140769

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

The financial statements have been prepared on a going concern basis. The directors going concern assessment includes the level of reserves held and the charity's achievements over the past year in securing income and developing new relationships with a significantly broader range of funders. Building on these achievements the strategic aim is to develop sustainable, multi- year funding relationships with new grant and trust making bodies. On this basis the Directors are confident that fundraising activity will be continue to be successful and are satisfied that it is appropriate to prepare the financial statements on a going concern basis.

Income

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

- Donations are included in full in the Statement of Financial Activities when receivable. Income from activities for generating funds is recognised as earned, as the related services are provided.
- Investment income is included when receivable.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Incoming resources from service level agreements, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Income is only deferred where entitlement conditions have not been met or related services have not been provided as at the year end.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

1. ACCOUNTING POLICIES (cont)

These are allocated as between Charitable expenditure and Governance costs. The charity is not registered for VAT and, accordingly, expenditure is shown gross of irrecoverable VAT.

Expenditure

Charitable expenditure is incurred in direct pursuance of the charity's principal objects and as set out in the trustees' Report. Cost of generating funds comprises costs incurred in inducing organisations to contribute financially to the charity's work and income received in pursuance of these areas is shown within incoming resources.

Fixed assets and depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	-	20% straight line
Fixtures & Fittings	-	20% straight line

Expenditure on furniture, fittings and equipment less than £500 has been charged to the income and expenditure account, unless bought from specific capital funding.

Pensions

The charity operates a Defined Contributions Pension Scheme. Contributions are charged to the accounts as they become payable in accordance with the rules of the Scheme.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria, is charged to the fund, together with a fair allocation of management and support costs.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of the pension provision which is measured at net present value.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2026 Total	2025 Total
	£	£	£	£
Service fees	9,174	-	9,174	7,008
Grants				
Disability				
Better Breaks	-	19,333	19,333	19,598
Souter Charitable Trust	-	-	-	3,000
Volant Charitable Trust	-	-	-	5,000
Algrade Trust	-	-	-	4,000
R S Macdonald Trust	-	-	-	15,997
BoS Foundation - Empower Funding	27,000	-	27,000	25,000
Hedley Foundation	-	-	-	2,200
Sir Jules Thorn Charitable Trust	-	-	-	2,000
The National Lottery Community Fund - Fairer Life Chances	-	21,044	21,044	-
Essentia Foundation	-	10,000	10,000	-
Agnes Hunter Trust	-	8,480	8,480	-
Volunteer Support Fund		2,649	2,649	-
Cordis Charitable Trust	-	4,000	4,000	-
Stafford Trust	-	3,000	3,000	-
Foundation Scotland	500	-	500	-
Merchant Company	800	-	800	-
Time for Mum				
Impact Funding	-	-	-	10,406
Improving Lives	-	-	-	21,162
Volant Charitable Trust	-	-	-	5,000
Trusthouse Charitable Foundation	-	-	-	8,021
Albert Hunt Trust	-	-	-	4,000
Merchant Company	-	-	-	2,504
Baillie Gifford	-	-	-	5,000
BoS Foundation - Empower Funding	8,000	-	8,000	-
Wellbeing				
EVOC - Mental Health & Wellbeing	-	11,820	11,820	11,257
Family Support				
Trusthouse Charitable Foundation	-	-	-	8,022
Volant Charitable Trust	-	-	-	5,000
BoS Foundation - Empower Funding	15,000	-	15,000	25,000
PF Charitable Trust	800	-	800	4,993
The National Lottery Community Fund - Fairer Life Chances	-	21,042	21,042	-
Carried forward	61,274	101,368	162,642	194,168

2. INCOME FROM CHARITABLE ACTIVITIES (cont)

	Unrestricted	Restricted	2026 Total	2025 Total
	£	£	£	£
Brought Forward	61,274	101,368	162,642	194,168
Family Support (cont)				
Robertson Trust	18,000	-	18,000	-
Volunteer Action Fund	-	2,650	2,650	-
McDonald's in the Community Fund	5,000	-	5,000	-
Gordon Fraser Charitable Trust	-	1,000	1,000	-
Total	84,274	105,018	189,292	194,168

Included above are restricted grants amounting to £105,018 (2025: £131,160). All other income was unrestricted in both the current and previous years.

3. EXPENDITURE

	Wellbeing	Time for Mum	Family Support	Children with disabilities	2025 Total	2024 Total
	£	£	£	£	£	£
Fundraising	-	301	614	9,264	10,179	-
Charitable activities						
Purchases	5,714	1,370	227	3,879	11,190	4,379
Staff costs (Note 5)	7,003	16,073	27,769	60,121	110,966	122,891
Recruitment and training	39	307	529	969	1,844	1,042
Subscriptions	-	92	132	217	441	2,007
Telephone and IT	-	1,003	1,820	3,274	6,097	5,645
Printing, post and stationery	-	77	142	258	477	813
Rent	-	412	4,320	9,668	14,400	13,758
Insurance	-	262	490	882	1,634	1,617
Repairs and maintenance	-	31	58	105	194	61
Miscellaneous	-	37	70	126	233	79
Legal and professional fees	-	721	1,351	2,432	4,504	5,193
Depreciation	-	74	207	410	691	517
Bank charges	-	75	42	22	139	142
Bad debts	-	51	140	276	467	-
Governance costs:						
Independent Examination fee	-	526	1,008	1,826	3,360	3,120
	12,756	21,412	38,919	93,729	166,816	161,264

Included above is restricted expenditure of £99,752 (2025: £131,872). All other expenditure was unrestricted in both the current and previous years.

4. SUMMARY ANALYSIS OF EXPENDITURE AND RELATED INCOME FOR ACTIVITIES

This table shows the cost of the main activities and the sources of income that support those activities.

	Wellbeing	Time for Mum	Family Support	Children with disabilities	2026 Total	2025 Total
	£	£	£	£	£	£
Costs	(12,756)	(21,412)	(38,919)	(93,729)	(166,816)	(161,264)
Donations	-	-	675	1,440	2,115	3,487
Grants	11,820	8,000	63,492	96,806	180,118	187,160
Service fees	-	-	-	9,174	9,174	7,008
Other income	-	2,561	2,560	2,600	7,721	3,293
Net (expenditure)/income	(936)	(10,851)	27,808	16,291	32,312	39,684

5. STAFF COSTS AND NUMBERS

	2026	2025
	£	£
Wages and salaries	104,288	111,308
Social security costs	170	4,058
Pension costs	6,508	7,525
	110,966	122,891

No employee received emoluments of £60,000 or more in the year. No trustee received any remuneration during the year (2025: £nil). Key management personnel received total remuneration amounting to £49,043 (2025: £53,116) during the year.

During the year expenses paid to the trustees amount to £nil (2025: £nil).

5. STAFF COSTS AND NUMBERS (continued)

Number of employees
The average monthly number of employees, on a head count basis, during the year was:-

	2026	2025
Staff in direct delivery of services	7	10
Administrative staff	1	1
Management staff	1	1
	9	12

6. NET MOVEMENT IN FUNDS FOR THE YEAR

This is stated after charging:-

	2026	2025
	£	£
Depreciation	691	516
Independent examiner's remuneration	3,360	3,120

7. TANGIBLE FIXED ASSETS

	Equipment	Total
	£	£
COST		
At 1 April 2025	11,279	11,279
Additions	1,472	1,472
At 31 March 2026	12,751	12,751
DEPRECIATION		
At 1 April 2025	8,183	8,183
Charge for the year	691	691
At 31 March 2026	8,874	8,874
Net Book Value		
At 31 March 2026	3,877	3,877
At 31 March 2025	3,096	3,096

8. DEBTORS

	2026	2025
	£	£
Prepayments	430	430
Other debtors	2,967	1,690
	3,397	2,120

9. CREDITORS: Amounts falling due within one year

	2026	2025
	£	£
Accruals and deferred income	6,424	3,460
PAYE and social security	1,221	2,301
Pension	1,541	1,349
	9,186	7,110

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	3,877	-	3,877
Current assets	175,621	48,634	224,255
Current liabilities	(9,186)	-	(9,186)
At 31 March 2026	170,312	48,634	218,946

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	3,096	-	3,096
Current assets	147,280	43,368	190,648
Current liabilities	(7,110)	-	(7,110)
At 31 March 2025	143,266	43,368	186,634

11. MOVEMENT IN FUNDS

	Balance at 1 April 2025 £	Income £	Expenses £	Transfers £	Balance at 31 March 2026 £
Restricted Funds:					
Core Disability	28,278	68,506	(69,510)	-	27,274
Time for Mum	2,417	-	(2,417)	-	-
Wellbeing	11,257	11,820	(12,439)	-	10,638
Family Support	1,416	24,692	(15,386)	-	10,722
	43,368	105,018	(99,752)	-	48,634
Unrestricted Funds					
General Fund	143,266	94,110	(67,064)	-	170,312
Total funds	186,634	199,128	(166,816)	-	218,946

Core Disability
This fund provides care for children and families where one or more child has a diagnosed disability including autism. Income includes a grant received from the Essentia Foundation through Foundation Scotland.

Time for Mum
This fund is focused on providing some short-term support to explore what mothers would like to do for themselves which could include learning new skills or re-engaging in activities they used to enjoy before becoming a mum.

Wellbeing
This fund is focused on providing mental health and wellbeing support for children and families at disadvantage.

Family Support
This fund is focused on providing support to families through helping parents to address physical, practical and emotional needs of their family, and supporting children by 1:1 time spent in activities to build up their confidence and social skills. The support is intended to help family units grow in confidence to engage in activities and go places together, and to be able to sustain that when the service has ended.

11. MOVEMENT IN FUNDS (cont.)

	Balance at 1 April 2024 £	Income £	Expenses £	Transfers £	Balance at 31 March 2025 £
Restricted Funds:					
Core Disability	27,199	45,795	(44,716)	-	28,278
Time for Mum	2,250	56,093	(55,926)	-	2,417
Wellbeing	11,181	11,257	(11,181)	-	11,257
Family Support	3,450	18,015	(20,049)	-	1,416
	44,080	131,160	(131,872)	-	43,368
Unrestricted Funds					
General Fund	102,870	69,788	(29,392)	-	143,266
Total funds	146,950	200,948	(161,264)	-	186,634

12. OPERATING LEASE COMMITTMENT

The following operating lease payments were committed to be paid as at the year-end:

	2026 Land & Buildings £	2025 Land & buildings £
Within one year	3,600	3,600

13. RELATED PARTY TRANSACTIONS

During the year the trustees donated a total of £240 (2025: £240).

No other transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 102.

No one individual had control over the charity during either the current or previous year.

14. COMPANY LIMITED BY GUARANTEE

The members have each agreed to contribute £1 in the event of the company being wound up.

15. PENSION AND OTHER POST-RETIREMENT BENEFIT COMMITMENTS

Defined Contribution Pension Scheme

Firsthand Lothian participated in a defined contribution pension. The charity's contribution to this scheme is 7% of participants' salaries which is charged to the Statement of Financial Activities in the year to which the payments relate. This scheme is open to all qualifying employees.

Defined contribution	**2026**	**2025**
	£	**£**
Contributions payable by the company for the year	6,508	7,525