

**LIBERS (LANARKSHIRE) LIMITED
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

The
KELVIN
Partnership

CHARTERED ACCOUNTANTS

The Kelvin Partnership

Liber8 (Lanarkshire) Limited

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Liber8 (Lanarkshire) Limited
Company No. SC331537
Trustees' Report For The Year Ended 31 March 2026

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

Objectives and Activities

Aims and Objectives

Liber8 Lanarkshire began in 2004 as the Local Council on Alcohol and rebranded in September 2007. We are a registered charity and a company limited by guarantee.

Today, Liber8 delivers a broad range of community-based services across Lanarkshire, each designed to meet the diverse and evolving needs of our communities.

Our services focus on improving the health, wellbeing, and overall quality of life of individuals, families, and communities. While each service has its own area of focus, all share a commitment to early intervention and a human rights-based approach. Some programmes aim to reduce the harmful effects of alcohol and drugs, while others provide therapy and counselling for mental health, education and prevention, and wider health and wellbeing initiatives.

Whatever the target population, Liber8 delivers flexible, person-centred support - tailored to each individual's needs, goals, and aspirations, and led by the service user themselves.

We are committed to continuous improvement and collaboration. Through regular engagement with people who use our services, our staff team, partners, and those with lived experience, we review, design, and enhance our services to ensure they remain relevant, inclusive, and effective.

Liber8 is proud to have achieved COSCA's Certificate of Recognition for the 15th consecutive year. COSCA is Scotland's professional body for counselling and psychotherapy, and this achievement reflects our sustained commitment to ethical practice, safe service provision, and continuous quality assurance. It stands as a testament to our dedication to delivering high-quality counselling and psychotherapy services across Scotland.

In addition, Liber8 continues to hold certification to the international ISO 9001 standard - recognising our effective Quality Management System (QMS) and commitment to excellence in organisational practice and service delivery.

Our Vision

Our vision is grounded in enduring principles:

- Ensuring open access for all
- Providing genuine choice for service users
- Enhancing health and wellbeing for everyone
- Maintaining the highest standards of quality in all we do

We are dedicated to delivering exceptional, person-centred services to those most in need.

Our Values

- **Passion:** engaging emotionally
- **Respect:** valuing each and every individual
- **Compassion:** kindness, caring, and genuine willingness, to help others
- **Healing:** promoting health of mind and body for all
- **Empathy:** experiencing the feelings, thoughts, and experience, of another
- **Caring:** promoting health, healing, and the installation of hope
- **Recovery:** positive recovery and growth for everyone

Achievements and Performance

Main Achievements

Achievements and Performance April 2025 - March 2026

1. Service Rush

**Liber8 (Lanarkshire) Limited
Trustees' Report (continued)
For The Year Ended 31 March 2026**

- 1,207 **new** people accessed Liber8 services during 2025 - 2026
- 7,452 individual face-to-face one-to-one counselling and or support appointments were provided by Liber8 services (excluding Beacons Initiative and group attendees)
- 162 new referrals to The Beacons Initiative
- 7,529 daily attendances recorded to The Beacons Initiative
- 10,860 attendances were recorded at Beacons workshops and group programmes
- A total of 11,664 attendances at workshops and programmes
- 2,187 attendances at collaborative and partnership community events

2. Measured Outcomes

Our therapeutic services use the **CORE** suite of validated clinical tools to measure change in mental health and wellbeing. A change of 5 points indicate "reliable change", while a shift from the clinical to non-clinical range indicates clinically **significant improvements**. Our outcomes below clearly demonstrate significant improvements in clients' mental health:

- **2.1 CORE-10 & YP: Start Score 19.7 - End Score 12 (Difference: 7.7)**

99 people completed pre- and post-therapy CORE-10 outcome measures showing an average reduction in psychological distress of 7.7 points - exceeding the threshold for reliable clinical improvement. This is a strong outcome as a 7.7-point mean reduction is considered substantial and meaningful improvements across the client group.

- **2.2 CORE-34: Start Score 58.8 - End Score 29.2 (Difference: 25.4)**

206 people completed CORE-OM outcomes measures, with average psychological distress reducing by 25.4 points during therapy, demonstrating significant and clinically meaningful improvements in mental health and wellbeing. A reduction of more than 25 points on average indicates substantial improvements in symptoms, wellbeing, day-to-day functioning and overall psychological distress. Achieving this across 206 clients demonstrates consistent effectiveness rather than isolated success stories.

These results confirm substantial reductions in psychological distress and improved wellbeing across our services.

2. Liber8 Services

2.1 Talking Matters

Operating since 2004, **Talking Matters** provides vital therapeutic support and counselling for vulnerable individuals unable to access other counselling options. Despite consistently high referral rates from health and social care, the service receives no direct funding and relies on qualified volunteer therapists and student placements.

Each year, an estimated **2,000 calls** offer emotional support, check-ins, and crisis intervention, despite Liber8 not being a crisis service.

As client needs become increasingly complex, the demand for qualified therapists has grown, presenting an ongoing challenge. This vital community service remains under pressure, facing an uncertain future due to limited and targeted funding streams.

2.2 Talk2Us

In December 2024, Liber8 secured an additional two years of National Lottery Improving Lives funding to continue our **Talk2Us** family counselling service.

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**Liber8 (Lanarkshire) Limited
Trustees' Report (continued)
For The Year Ended 31 March 2026**

Main Achievements - continued

The service supports:

- Family members with mental health challenges concerned about the impact on their children or family unit
- Parents, grandparents, siblings, and carers seeking additional emotional support, if there is a child / children / young people in the family experiencing mental/ emotional/ behavioural issues

Talk2Us provides a safe space for families to strengthen relationships, improve communication, and enhance overall family wellbeing.

2.3 The Beacons Initiative

In April 2024, Liber8 successfully re-secured the **Beacons Initiative** contract through the South Lanarkshire Alcohol and Drug Partnership's competitive tendering process.

The Beacons model consists of:

- Three established Beacons in Blantyre, Cambuslang, and East Kilbride
- A peripatetic service for the rural area of Clydesdale
- 365-day access across sites, operating beyond standard hours
- A range of psychosocial and psychological interventions
- Activities and recovery opportunities
- Volunteer programme
- Social connection activities
- BLEEP - Beacons Lived Experience and Engagement Group
- Individual and collaborative partnership events

The Beacons provide safe, inclusive recovery spaces, offering evidence-based psychological and psychosocial interventions alongside social and wellbeing activities to empower individuals in recovery.

2.4 Communic8

Funded by VASlan's Integrated Care Fund in 2024 - 2026, **Communic8** broadens access to counselling by supporting individuals from South Lanarkshire who were previously excluded by services eligibility criteria.

Communic8's approach includes delivery of psychological and psychosocial interventions designed to improve mental health, increase coping skills and promote resilience through a range of trauma informed interventions. It is a person-centred project where every individual's support is tailored to their own circumstances and preferences.

2.5 Saoirse Services

Delivered in partnership between Liber8 and Women's Aid South Lanarkshire & East Renfrewshire (WASLER) **Saoirse** offers a blended model including one-to-one specialist support, group programmes, holistic therapies, and peer support, with an open-door policy allowing women to access support.

Highlights this year include:

- Another year for strong referral and engagement levels
- Successful group programmes and the Saoirse Strong Women's Event for International Women's Day, celebrating creativity, resilience, and recovery
- Being identified as 1 of 3 services by Scottish Government Improvement Service to inform their research into: Exploring the Intersections between Violence Against Women and Girls (VAWG) and Substance Use Learning Review Report published in March 2026

Two comments, given during their research, from women attending Saoirse can be seen below:

"You come here (to Saoirse) and you feel heavy, you feel tense. When you leave here, it's like you're not tense anymore? You're 'you' again, because you've opened up and let go of whatever was weighing you down."

"Peer support (at Saoirse) is the key to basically recovery for, well, anybody... what one needs is continuous peer support where other people can empathise and understand what you're going through... the peer support is what brings things to the surface. It's connection, isn't it?"

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Liber8 (Lanarkshire) Limited Trustees' Report (continued) For The Year Ended 31 March 2026

Main Achievements - continued

2.6 GoTo

A collaboration between Liber8 and Regenfx Youth Trust, **GoTo** supports vulnerable young people through early intervention and trauma-informed.

Following the successful completion of its initial funding cycle in March 2024, GoTo was awarded a further three years of National Lottery Youth Start Programme in funding, securing its future.

Youth workers and and Counsellors guide the service, fostering a safe, welcoming, and non-clinical environment for youth to explore personal issues. The project's blended approach empowers young people to recognise their strengths, build confidence, self-esteem, resilience, and coping strategies. Through these methods, the programme seeks to enhance mental health, well-being and overall quality of life.

2.7 STAR - Services for Trauma and Addiction Recovery

STAR provides specialist counselling for individuals affected by both trauma and substance use - the first of its kind in South Lanarkshire. The therapeutic work of STAR tends to be of longer duration to allow space and time to address the Trauma which may be impacting on a person's continued recovery journey. Current funding ends in March 2026, and work is underway to secure continuation funding to ensure this vital service remains available.

2.8 FREE - Family Recovery Everyone Everywhere

Delivered in partnership with My Support Day and commissioned by the South Lanarkshire Alcohol and Drug Partnership, **FREE** (Family Recovery Everywhere Everyone) provides visible, community-based recovery support for families affected by substance use.

The aims are to provide visible treatment and recovery solutions within local communities through an asset based approach and developing care and support systems for family members and loved ones based on a whole-systems framework. A range of interventions and supports are available in FREE.

FREE recognises the importance of providing tailored support to family members and loved ones of individuals facing substance use challenges. The evidence shows that family involvement is crucial in supporting those in recovery.

2.9 Rehabilitation to Reintegration (R2R)

Launched in 2023 with Corra Foundation's National Drug Mission funding, **R2R** initially supported individuals returning to the community after residential rehabilitation. This was broadened in 2024, to allow R2R to offer, a limited amount of pre, during and post-support for people entering residential rehabilitation facilities.

Critical transitional phases are often the most vulnerable period in recovery. R2R provides tailored support to help individuals to prepare for entering residential rehabilitation, be a support while the person resides in the facility and critically when they leave the facility. The period after residential rehabilitation can lead to significantly increased vulnerability as people move back into their communities, this bridging phase is where vulnerability and the risk of drug harms are significantly increased. R2R assists people to rebuild their lives, reduce relapse risk, and reconnect with their communities safely and sustainably.

2.10 Sisters Helping Sisters (SHS)

Funded by National Lottery Awards for All programme, **SHS** is a six-week, 2 days per week, trauma-informed programme delivered across four localities in South Lanarkshire. It helps women rebuild confidence, regain self-worth, and develop skills to support their healing. It includes activities such as Crystal Healing, Drum Circle, Meditation, Singing Bowls, Meditation and Reiki

Using creative and therapeutic approaches, participants learn self-soothing and self-healing techniques, enabling them to lead small wellness groups, ensuring long-term impact. This programme fills a crucial gap in support services, breaking cycles of isolation, guilt, and poor mental health.

2.11 School Counselling

Liber8 is an approved provider under both North and South Lanarkshire Council frameworks for Counselling in Schools. We currently deliver therapeutic support and counselling to young people across multiple schools, helping them manage emotional, behavioural, and mental health challenges.

2.12 ASPIRE Youth Employability Counselling

As part of South Lanarkshire's **ASPIRE** Youth Employability Service, Liber8 delivers the counselling element of a programme supporting young people aged 15-19 (or up to 24 if care-experienced). This service helps young people not yet ready for employment, training, or further education to build confidence and address emotional or psychological barriers to progression.

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Liber8 (Lanarkshire) Limited Trustees' Report (continued) For The Year Ended 31 March 2026

Main Achievements - continued

3. Volunteer and Student Placement Scheme

Liber8's highly successful student placement scheme had another exceptionally busy year. Liber8's strong reputation as a credible counselling organisation continues to attract significant interest from students in their final months of becoming qualified and or accredited therapists.

This year:

- Over 80 students applied for placements
- 16 students were successfully recruited, completed PVG checks, references, and induction before being assigned clients

4. Partnerships

Liber8's partnerships continue to strengthen our reach and impact; our current collaborative services are:

- GoTo with Regenfx Youth Trust
- Saoirse with WASLER
- FREE with My Support Day

Strong partnerships remain central to Liber8's approach. By combining the expertise, knowledge and strengths of partner organisations, we maximise the impact of our services and deliver more holistic, joined-up support for the people and communities we serve.

Alongside our strategic partnerships, we work collaboratively with a wide range of community, voluntary and statutory organisations across Lanarkshire. These relationships strengthen local capacity, improve pathways between services and help ensure that individuals receive timely, coordinated and person-centred support.

Liber8 also plays an active leadership role within the Third Sector Chief Officers Group (TSCOG) facilitated by VASLan, contributing to strategic planning, partnership development and the strengthening of the third sector across Lanarkshire.

5. COSCA Recognition

Liber8 is proud to have reached a significant milestone by achieving COSCA's Certificate of Recognition for the 15th consecutive year (COSCA is Scotland's professional body for counselling and psychotherapy)

This acknowledgement reflects the organisation's commitment to maintaining high standards in counselling and psychotherapy in Scotland. The COSCA framework emphasises ethical practice and safe service provision, highlighting the importance of continuous quality assurance. It is a testament to Liber8's dedication to providing exceptional support and care in the counselling field.

6. Funding and Sustainability

During the reporting period, our primary focus was on implementing the new delivery model for The Beacons, embedding new ways of working, strengthening operational systems, and ensuring the long-term sustainability of this vital community recovery service. Alongside this, we successfully completed the tendering process for the South Lanarkshire Council Employability Services Framework, positioning Liber8 to continue supporting young people and individuals into recovery, education, training and employment opportunities.

Securing funding remains one of the most significant challenges facing the third sector. Preparing high quality tender submissions and grant applications is an intensive process, requiring robust evidence of need and impact, detailed service design, financial planning, partnership development and compliance with increasingly complex funding requirements. For organisations such as Liber8, this work must be undertaken alongside the day-to-day delivery of essential frontline services. As a result, the number of opportunities we are able to pursue is often determined by organisational capacity rather than the level of community need or our ambition to expand services.

Looking ahead, our priority is to secure sustainable investment for two of our flagship services, STAR and Communic8, both of which reach the end of their current funding arrangements during the coming year. These services have consistently demonstrated excellent outcomes and meet significant unmet need within our communities. Securing longer-term funding will enable us to maintain continuity of support, retain skilled staff and volunteers, and continue delivering high-quality, trauma-informed services to those who need them most.

We remain deeply grateful to all our funders, commissioners, partners and supporters for the confidence they place in Liber8. Their investment enables us to deliver life-changing support to hundreds of individuals and families across South Lanarkshire each year. Together, we are improving mental health and wellbeing, strengthening recovery, reducing inequalities and helping people build healthier, more hopeful futures.

**Liber8 (Lanarkshire) Limited
Trustees' Report (continued)
For The Year Ended 31 March 2026**

Financial Review

Financial Position

The results for the period are set out in the Statement of Financial Activities on page 12. During the period the total income received was £1,350,943 (2025: £1,013,451). Total expenditure amounted to £1,267,610 (2025: £1,053,489). This resulted in a surplus for the period of £83,333 (2025: £40,038 deficit).

At the year end, the charity held total funds of £354,763 (2025: £271,430), these consisting of unrestricted funds of £201,624 (2025: £120,073) and restricted funds of £153,139 (2025: £151,357).

Reserves Policy

The trustees review the reserves held by the charity and in order to ensure that the charity continues to provide the services it offers the trustees believe that a policy to always hold at least 3 months of operating costs in reserve is suitable.

Principal Risk and Uncertainties

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in interest rates. Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash and other receivables. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are bank with high credit-ratings assigned by international credit-rating agencies. The charity has no significantly concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Future Developments

The past year has been both challenging and rewarding. While we have stabilised operations and secured key contracts, the ongoing scarcity of unrestricted funding continues to threaten service sustainability.

In contradiction, the success of securing a major contract now places Liber8 beyond the eligibility threshold for many funders, limiting our access to essential available funds.

Despite these challenges, demand for our services continues to grow, and waiting lists remain long. We are therefore redoubling efforts to strengthen partnerships, optimise resources, and seek innovative funding solutions.

Our commitment remains unwavering, to use every resource wisely, to continue delivery essential services, and to make a meaningful difference in the lives of individuals, families, and communities across South Lanarkshire.

Structure, Governance and Management

Governing Document

Liber8 (Lanarkshire) Limited is a registered charity and a company limited by guarantee. It was incorporated on 27 September 2007 and registered as a charity on 22 October 2007.

Induction and Training of Trustees

Trustees are appointed so as to represent different parts of the geographical area which benefit from the charity. In addition, they are recruited to provide complimentary skills.

Trustees are provided with the memorandum and articles of association for the charity and they are given an induction covering the work of the charity and its aims and objectives.

Key Management Remuneration

The remuneration for the key management personnel is set by the trustees.

**Liber8 (Lanarkshire) Limited
Trustees' Report (continued)
For The Year Ended 31 March 2026**

Organisational Structure

The charity operates with a board of trustees, who are also directors for the purposes of company law. The board meet regularly to discuss the progress of the charity.

The management of the charity is the responsibility of the trustees.

Reference and Administrative Details

Trustees

G Muir
K A Muir (appointed 27/05/2025)
W McInally (appointed 30/05/2025)
J J Mulrooney

Company Secretary

M S Halbert

Charity Number

SC038836

Company Number

SC331537

Registered Office

1-3 Station Road
Blantyre
South Lanarkshire
G72 9AA

Auditors

The Kelvin Partnership Ltd
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Liber8 (Lanarkshire) Limited
Trustees' Report (continued)
For The Year Ended 31 March 2026

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Liber8 (Lanarkshire) Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for 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 Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. They are also responsible for safeguarding the assets of the company 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 corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of Disclosure of Information to Auditors

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as the trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

The trustees' report was approved by the board of trustees and signed on its behalf by:



G Muir

Trustee

10/09/2026

Independent Auditor's Report to the Members of Liber8 (Lanarkshire) Limited

Opinion

We have audited the financial statements of Liber8 (Lanarkshire) Limited (the "charity") for the year ended 31 March 2026 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Balance Sheet, Cash Flow Statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on Other Matters Prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report, which includes the Director's Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Director's Report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.

**Independent Auditor's Report (continued)
to the Members of
Liber8 (Lanarkshire) Limited**

Matters on Which We Are Required to Report by Exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Director's Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records or returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 1—8, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustees Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which these can detect irregularities, including fraud is detailed below.

To assess the susceptibility of the company's financial statements to material misstatement, including how fraud may occur:

- We enquired of the trustees of the charity's policies and procedures to detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud
- Reading Board minutes
- Using analytical procedures to identify any unusual or unexpected transactions

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud within the charity.

As required by auditing standards we perform procedures to address the risk of management override of controls and in particular that the charity's management may be in a position to make inappropriate accounting entries and the risk of bias in accounting estimates and judgements such as prepayments, accruals, depreciation and allocation of income and expenses of funds. On this audit we do not believe there is a fraud risk related to revenue recognition because the revenue is all grant income of high value amounts from easily identifiable funders, and does not contain estimation uncertainty.

We did not identify any additional fraud risks.

In determining the audit procedures we took into account the results of our evaluation and testing of the operating effectiveness of the company's fraud risk management controls.

We also performed procedures including:

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Independent Auditor's Report (continued) to the Members of Liber8 (Lanarkshire) Limited

Auditor's Responsibilities for the Audit of the Financial Statements - continued

- Identifying journal entries to test for all full scope components based on risk criteria and comparing the identified entries to supporting documentation. These included, as relevant, those posted to unusual accounts
- Assessing significant accounting estimates for bias
- Reviewing large and unusual transactions outside the ordinary course of the charity's business.
- Identifying undisclosed related parties

We discussed with management matters related to actual or suspected fraud and considered any implications for our audit.

We ensured that the audit team collectively had the necessary competence and skills to recognise non-compliance with laws and regulations.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and through discussion with the trustees (as required by auditing standards).

As the charity is regulated our assessment of risks involved gaining an understanding of the control environment including the charity's procedures for complying with regulatory requirements.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statement varies considerably.

Firstly, the entity is subject to very strict laws and regulations that directly affect the financial statements including financial reporting legislation, including the Companies Act 2006,, 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, FRS102, the UK Corporate tax laws and UK VAT laws. We assessed the extent of the compliance with these laws and regulations by carrying out a review of the financial statement disclosures and a review of correspondence with the tax authorities.

Secondly, the entity is subject to many other laws and regulations including the AML regulations, GDPR, health and safety and the Scottish Charity Code of Governance, where the consequences of non compliance could have a material effect on amounts or disclosures in the financial statements.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and management and inspection of regulatory and legal correspondence, if any.

Therefore if a breach of operational regulations is not disclosed to us or evident from the relevant correspondence , an audit will not detect that breach.

Context of the ability of the audit to detect fraud or breaches of laws and regulations

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements, even though we had properly planned and performed our audit in accordance with accounting standards. For example the further removed non-compliance with laws and regulations from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standard would identify it.

In addition, with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use Of Our Report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Independent Auditor's Report (continued)
to the Members of
Liber8 (Lanarkshire) Limited

Raymond Henry BSc FCA (Senior Statutory Auditor)
for and on behalf of The Kelvin Partnership Ltd, Statutory Auditor

10/09/2026

The Kelvin Partnership Ltd
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Liber8 (Lanarkshire) Limited
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

				2026	2025
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	11,119	-	11,119	8,066
Charitable activities:	4				
Charitable activities		46,442	1,215,671	1,262,113	900,105
Other trading activities	5	75,278	-	75,278	102,530
Investments	6	2,433	-	2,433	2,750
		<u>135,272</u>	<u>1,215,671</u>	<u>1,350,943</u>	<u>1,013,451</u>
EXPENDITURE ON:					
Charitable activities:	8				
Charitable activities		(12,042)	(1,189,783)	(1,201,825)	(986,520)
Governance costs		(8,400)	-	(8,400)	(8,400)
Other trading activities		(33,278)	(24,107)	(57,385)	(58,569)
		<u>(53,721)</u>	<u>(1,213,889)</u>	<u>(1,267,610)</u>	<u>(1,053,489)</u>
NET INCOME/(EXPENDITURE)		<u>81,551</u>	<u>1,782</u>	<u>83,333</u>	<u>(40,038)</u>
NET MOVEMENT IN FUNDS		<u>81,551</u>	<u>1,782</u>	<u>83,333</u>	<u>(40,038)</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		120,073	151,357	271,430	311,468
TOTAL FUNDS CARRIED FORWARD	18	<u>201,624</u>	<u>153,139</u>	<u>354,763</u>	<u>271,430</u>

The notes on pages 17 to 28 form part of these financial statements.

Liber8 (Lanarkshire) Limited
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 March 2026

				2025
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	6,672	1,394	8,066
Charitable activities:	4			
Charitable activities		38,833	861,272	900,105
Other trading activities	5	102,530	-	102,530
Investments	6	2,750	-	2,750
		<u>150,785</u>	<u>862,666</u>	<u>1,013,451</u>
EXPENDITURE ON:				
Charitable activities:	8			
Charitable activities		(19,098)	(967,422)	(986,520)
Governance costs		(8,400)	-	(8,400)
Other trading activities		(36,157)	(22,412)	(58,569)
		<u>(63,654)</u>	<u>(989,835)</u>	<u>(1,053,489)</u>
NET EXPENDITURE		87,131	(127,169)	(40,038)
NET MOVEMENT IN FUNDS		87,131	(127,169)	(40,038)
RECONCILIATION OF FUNDS:				
Total funds brought forward		32,942	278,526	311,468
TOTAL FUNDS CARRIED FORWARD	18	<u>120,073</u>	<u>151,357</u>	<u>271,430</u>

The notes on pages 17 to 28 form part of these financial statements.

Liber8 (Lanarkshire) Limited
Balance Sheet
As At 31 March 2026

		Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	13	17,507	-	17,507	7,268
		17,507	-	17,507	7,268
CURRENT ASSETS					
Debtors	14	71,172	-	71,172	90,047
Cash at bank and in hand		224,895	153,139	378,034	298,451
		296,067	153,139	449,206	388,498
Creditors: Amounts Falling Due Within One Year	15	(111,950)	-	(111,950)	(124,336)
NET CURRENT ASSETS (LIABILITIES)		184,117	153,139	337,256	264,162
TOTAL ASSETS LESS CURRENT LIABILITIES		201,624	153,139	354,763	271,430
NET ASSETS		201,624	153,139	354,763	271,430
FUNDS OF THE CHARITY					
Restricted Funds				153,139	151,357
Unrestricted Funds				201,624	120,073
TOTAL FUNDS	18			354,763	271,430

On behalf of the board



G Muir

Trustee

10/09/2026

The notes on pages 17 to 28 form part of these financial statements.

Liber8 (Lanarkshire) Limited
Statement of Cash Flows
For The Year Ended 31 March 2026

		2026	2025
	Notes	£	£
Cash flows from operating activities			
Net cash generated from operations	1	90,316	76,553
Net cash generated from operating activities		<u>90,316</u>	<u>76,553</u>
Cash flows from investing activities			
Purchase of tangible assets		(13,166)	(1,650)
Interest received		2,433	2,750
Net cash (used in)/generated from investing activities		<u>(10,733)</u>	<u>1,100</u>
Increase in cash and cash equivalents		79,583	77,653
Cash and cash equivalents at beginning of year	2	298,451	220,798
Cash and cash equivalents at end of year	2	<u><u>378,034</u></u>	<u><u>298,451</u></u>

Liber8 (Lanarkshire) Limited
Notes to the Statement of Cash Flows
For The Year Ended 31 March 2026

1. Reconciliation of income/(expenditure) to cash generated from operations

	2026	2025
	£	£
Net income/(expenditure)	83,333	(40,038)
<i>Adjustments for:</i>		
Interest income	(2,433)	(2,750)
Depreciation of tangible assets	2,927	7,351
<i>Movements in working capital:</i>		
Decrease in trade and other debtors	18,875	95,777
(Decrease)/increase in trade and other creditors	(12,386)	16,213
Net cash generated from operations	<u>90,316</u>	<u>76,553</u>

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2026	2025
	£	£
Cash at bank and in hand	<u>378,034</u>	<u>298,451</u>

3. Analysis of changes in net funds

	As at 1 April 2025	Cash flows	As at 31 March 2026
	£	£	£
Cash at bank and in hand	<u>298,451</u>	<u>79,583</u>	<u>378,034</u>

Liber8 (Lanarkshire) Limited
Notes to the Financial Statements
For The Year Ended 31 March 2026

1. General Information

Liber8 (Lanarkshire) Limited is a company limited by guarantee, incorporated in Scotland, registered number SC331537 and registered charity number SC038836. The registered office is 1-3 Station Road, Blantyre, South Lanarkshire, G72 9AA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

The charitable company is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below. These policies have been consistently applied to all periods presented.

2.2. Going Concern Disclosure

The financial statements have been prepared on a going concern basis, which the Trustees believe to be appropriate for the reasons set out in the Trustees' Report.

The Trustees' and Key Management Personnel have assessed the potential of future funding that is in place to see whether it can continue as a going concern.

After assessing all potential impacts and future grant funding together with the cash reserves held, the Trustees have a reasonable expectation that the charity has adequate resources and reserves to ensure that it will be viable for a period at least 12 months from the date of signing the audit report. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

2.3. Significant judgements and estimations

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 the current and future periods.

In preparing these financial statements, the trustees have made the following judgements:

- Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.

2.4. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Liber8 (Lanarkshire) Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

2.5. Incoming Resources

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

Donations

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met or the fulfillment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting date.

Other trading activities

Income from the supply of services are recognised in line with the delivery of the contracted service.

Grants

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

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

2.6. Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable Activities

Expenditure on charitable activities include costs incurred for the delivery of the charity's objectives and activities.

Charitable activity expenditure is recognised in the Statement of Financial Activities on an accrual basis and the amount can be reliably measured.

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

Financial Instruments are recognised in the charity's financial statements when the charity becomes party to the contractual provisions of the instrument.

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

Costs of charitable activities are incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Governance Costs

Governance costs consist of expenses associated with the governance of the charity and relate to the general running costs of the charity, as opposed to activities undertaken to further charitable objectives.

Governance costs are recognised in the Statement of Financial Activities in the period in which they are incurred on an accrual basis.

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

Liber8 (Lanarkshire) Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

2.7. Tangible Fixed Assets and Depreciation

Tangible fixed assets, under the cost model, are stated at historical costs less accumulated depreciation and any accumulated impairment losses. Historic cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The charity adds to the carrying amount of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement is expected to provide incremental future benefits to the charity. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to the Statement of Financial Activities and retained earnings during the period in which they are incurred.

Depreciation is charged so to allocate the costs of assets less their residual value over the estimated useful lives, using the following methods:

Improvements to property	Over the term of the lease
Fixtures & Fittings	25% on reducing balance
Computer Equipment	33% on cost

The assets' residual value, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Financial Activities and retained earnings.

Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities as they are incurred.

2.8. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.9. 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 its financial instruments.

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

Financial assets and liabilities are only 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 balance, 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 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.

Trade Debtors

Trade debtors that are receivable within one year and do not constitute a financing transaction are recorded at an undiscounted amount expected to be received, net of impairment. Those that are receivable after more than one year or that constitute a financial transaction are recorded initially at fair value less transaction costs and subsequently at amortised costs, net of impairment.

Accrued Income

Accrued income represents income earned by the charity, but not received at the reporting date.

Accrued income is recognised where entitlement to the income has been established, receipt is probable, and the amount can be measured reliably. Amounts are recognised in the Statement of Financial Activities in the period that the income relates to.

Prepayments

Prepayments represent payments made in advance for goods and services to be received in future periods. Prepayments are initially recognised as current assets when payment is made and are subsequently expensed over the period to which the related goods and services relate.

...CONTINUED

Liber8 (Lanarkshire) Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

2.9. Financial Instruments - continued

Impairment of Financial Assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting date.

Derecognition of Financial Assets

Financial assets are derecognised only when the contractual rights to the cash flows from the assets expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but the control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of Financial Liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic Financial Liabilities

Basic financial liabilities, including creditors and loans are initially recognised at transaction price and are subsequently carried at amortised cost, using the effective interest rate method.

Trade Creditors

Trade creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business 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.

Social Security and other taxation

PAYE and National Insurance liabilities outstanding at the year end are recognised as creditors in the balance sheet to the extent that they remain unpaid at the reporting date.

Amounts are measured at the amount payable to HM Revenue and Customs and are recognised in the period to which the related payroll costs relate.

Pension

The charity operates a defined contribution pension scheme. Contributions are recognised in the Statement of Financial Activities in the period which the employees provide the related service. Any unpaid pension contribution at the reporting date are recognised as a financial liability within creditors. Amounts outstanding are measured at undiscounted amount expected to be paid.

Accrued Expenses

Accrued expenses are recognised as liabilities in the financial statements. Where the charity has received goods and services before the year end, but has not yet been invoiced or paid by the reporting date.

Accruals are measured at the best estimate for the amounts payable and are recognised in the Statement of Financial Activities in the period to which the related expenditure relates.

Holiday Pay Accrual

A liability is recognised to the extent of any unused pay entitlement which is accrued at the Statement of Financial Position date and carried to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Statement of Financial Activity reporting date.

Deferred Income

Deferred income relates amounts received in advance for income relating to future accounting periods or where the recognition criteria for income have not been met.

Deferred income is recognised as a liability on the balance sheet and is released to income in the Statement of Financial Activities in the period which the related services are provided and entitlement conditions are fulfilled.

Liber8 (Lanarkshire) Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

2.10. Provisions and Contingencies

Provisions

Provisions are recognised when the charitable company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

3. Income from Donations and Legacies

	2026		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts	11,119	-	11,119
	2025		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts	6,672	1,394	8,066

4. Income from Charitable Activities

	2026		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Charitable activities	46,442	1,215,671	1,262,113
	2025		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Charitable activities	38,833	861,272	900,105

Liber8 (Lanarkshire) Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

Grants, included above, are as follows:

	2026	2025
	£	£
Big Lottery Fund	135,446	54,167
Corra Foundation	155,484	52,415
Inspiring Scotland	259,885	229,811
My Support Days	19,202	24,003
NHS Project Income	659,941	472,439
Regenfx	-	52,440
South Lanarkshire Council	7,440	-
VASLan	24,715	14,830
	<u>1,262,113</u>	<u>900,105</u>

5. Income from Other Trading Activities

	2026	2025
	Unrestricted funds	Unrestricted funds
	£	£
School contracts	<u>75,278</u>	<u>102,530</u>

6. Investment Income

	2026	2025
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	<u>2,433</u>	<u>2,750</u>

7. Net Income/(Expenditure)

The net income/(expenditure) is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation of tangible fixed assets - owned	<u>2,927</u>	<u>7,351</u>

Liber8 (Lanarkshire) Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

8. Analysis of Expenditure

	2026		
	Activities undertaken directly	Support costs (see note 9)	Total
	£	£	£
Other trading activities	57,385	-	57,385
Charitable activities	921,121	280,704	1,201,825
Governance costs	-	8,400	8,400
	<u>978,506</u>	<u>289,104</u>	<u>1,267,610</u>

	2025		
	Activities undertaken directly	Support costs (see note 9)	Total
	£	£	£
Other trading activities	58,569	-	58,569
Charitable activities	765,987	220,533	986,520
Governance costs	-	8,400	8,400
	<u>824,556</u>	<u>228,933</u>	<u>1,053,489</u>

9. Support Costs

	2026		
	Charitable activities	Governance costs	Total
	£	£	£
Employee costs	11,943	-	11,943
Premises expenses	150,729	-	150,729
General administration	115,105	-	115,105
Depreciation	2,927	-	2,927
Governance costs	-	8,400	8,400
	<u>280,704</u>	<u>8,400</u>	<u>289,104</u>

	2025		
	Charitable activities	Governance costs	Total
	£	£	£
Employee costs	13,147	-	13,147
Premises expenses	107,645	-	107,645
General administration	92,390	-	92,390
Depreciation	7,351	-	7,351
Governance costs	-	8,400	8,400
	<u>220,533</u>	<u>8,400</u>	<u>228,933</u>

Liber8 (Lanarkshire) Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

10. Auditor's Remuneration

Remuneration received by the charitable company's auditors and their associates during the year was as follows:

	2026	2025
	£	£
Audit Services		
Audit of the company's financial statements	7,200	7,200
	<u>7,200</u>	<u>7,200</u>
Other Services		
Other non-audit services	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

11. Staff Costs

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	701,437	579,428
Social security costs	78,788	41,010
Other pension costs	14,219	13,180
	<u>794,444</u>	<u>633,618</u>

Key Management Personnel are considered to be the Chief Executive Officer and Lead Officer. For the year ending 31 March 2026, Key Management Personnel received remuneration totalling £82,550 (2025: £81,980).

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

12. Average Number of Employees

Average number of employees during the year was: 35 (2025: 36)

13. Tangible Assets

	Improvements to property	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 April 2025	53,399	25,016	34,821	113,236
Additions	-	1,598	11,568	13,166
Disposals	-	-	(22,611)	(22,611)
As at 31 March 2026	<u>53,399</u>	<u>26,614</u>	<u>23,778</u>	<u>103,791</u>
Depreciation				
As at 1 April 2025	53,399	17,748	34,821	105,968
Provided during the period	-	1,850	1,077	2,927
Disposals	-	-	(22,611)	(22,611)
As at 31 March 2026	<u>53,399</u>	<u>19,598</u>	<u>13,287</u>	<u>86,284</u>
Net Book Value				
As at 31 March 2026	<u>-</u>	<u>7,016</u>	<u>10,491</u>	<u>17,507</u>
As at 1 April 2025	<u>-</u>	<u>7,268</u>	<u>-</u>	<u>7,268</u>

Liber8 (Lanarkshire) Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

Following the year end, the charity transferred its interest in 131 Burnhead Street, Viewpark, Uddingston, G71 5AT. Included in the note above are improvements to this property. The transfer became effective after the reporting date, and accordingly, no adjustment has been made to recognise this in these financial statements.

14. Debtors

	2026	2025
	£	£
Due within one year		
Trade debtors	54,041	58,057
Prepayments and accrued income	17,131	31,990
	<u>71,172</u>	<u>90,047</u>

15. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Trade creditors	43,275	62,715
Other creditors	8,282	13,580
Taxation and social security	12,146	4,109
Accruals and deferred income	48,247	43,932
	<u>111,950</u>	<u>124,336</u>

16. Capital Commitments

	2026	2025
	£	£
At the end of the period	<u>159,992</u>	<u>177,417</u>

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2026	2025
	£	£
Within one year	109,484	62,425
Between one and five years	26,658	90,692
In more than five years	23,850	24,300
	<u>159,992</u>	<u>177,417</u>

17. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £14,219 (2025: £13,180).

At the balance sheet date contributions of £5,860 (2025: £11,195) were due to the fund and are included in creditors.

Liber8 (Lanarkshire) Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

18. Movement in Funds

	As at 1 April 2025	Income	Expenditure	As at 31 March 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	120,073	135,272	(53,721)	201,624
Restricted funds				
Beacons	70,843	659,941	(670,344)	60,440
Saoirse Women's Project	15,001	259,885	(259,435)	15,451
Talk2Us Counselling	-	81,000	(80,921)	79
Young Start/GOTO	30,924	34,646	(44,305)	21,265
STAR Grassroots	1,323	52,415	(50,382)	3,356
R2R	33,266	103,069	(84,395)	51,940
Communi8	-	24,715	(24,107)	608
Total restricted funds	<u>151,357</u>	<u>1,215,671</u>	<u>(1,213,889)</u>	<u>153,139</u>
Total funds	<u>271,430</u>	<u>1,350,943</u>	<u>(1,267,610)</u>	<u>354,763</u>

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	32,942	150,785	(63,654)	120,073
Restricted funds				
Beacons	75,365	473,137	(477,659)	70,843
Saoirse Women's Project	2,029	230,507	(217,535)	15,001
Digital Lifeline	48,898	-	(48,898)	-
Talk2Us Counselling	16,776	54,167	(70,943)	-
Young Start/GOTO	30,924	-	-	30,924
STAR Grassroots	1,000	52,415	(52,092)	1,323
R2R	86,009	-	(52,743)	33,266
Streetbase	17,525	52,440	(69,965)	-
Total restricted funds	<u>278,526</u>	<u>862,666</u>	<u>(989,835)</u>	<u>151,357</u>
Total funds	<u>311,468</u>	<u>1,013,451</u>	<u>(1,053,489)</u>	<u>271,430</u>

Funds

Beacons - The Beacons provide safee, inclusive recovery spaces, offering evidence-based psychological and psychosocial interventions alongside social and wellbeing activities to empower individuals in recovery.

Saoirse Women's Project - This project is delivered in partnership with WASLER and funded by the Scottish Governments Delivering Equally Safe Fund, Saoirse provides tailored support for women affected by domestic abuse and substance use.

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Liber8 (Lanarkshire) Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

18. Movement in Funds - continued

Talk2Us Counselling - Talk2Us provides a safe space for families to strengthen relationships, improve communication, and enhance overall family wellbeing.

Young Start/GOTO - This project is to provide counselling services for young people experiencing mild mental health, emotional and behavioural issues. This income was received at the year end to be spent in the next financial year.

STAR Grassroots - STAR provides specialist counselling for individuals affected by both trauma and substance use - the first of its kind in South Lanarkshire.

R2R - R2R initially supported individuals returning to the community after residential rehabilitation. This was broadened in 2024, to allow R2R to offer, pre, during and post-support for people entering residential rehabilitation facilities.

19. Transactions with Trustees

No trustee expenses have been incurred.

20. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

21. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

22. FRC's Ethical Standard - Provision Available for Small Entities

In common with other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Liber8 (Lanarkshire) Limited
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	11,119	8,066
	11,119	8,066
Charitable Activities:		
Charitable activities		
Grants	1,262,113	900,105
	1,262,113	900,105
Other trading activities		
School contracts	75,278	102,530
	75,278	102,530
Investments		
Bank interest receivable	2,433	2,750
	2,433	2,750
	1,350,943	1,013,451
EXPENDITURE ON:		
Charitable Activities:		
Other trading activities		
Outreach work	(57,385)	(58,569)
	(57,385)	(58,569)
Charitable activities		
Outreach work	(126,677)	(132,369)
Wages and salaries	(701,437)	(579,428)
Employers NI	(78,788)	(41,010)
Employers pensions - defined contribution schemes	(14,219)	(13,180)
Staff training and clothing	(6,705)	(6,553)
Travel and subsistence expenses	(5,238)	(6,594)
Rent, rates and water	(126,587)	(72,681)
Light and heat	(24,142)	(34,964)
Repairs, renewals and maintenance	(68,486)	(52,949)
Insurance	(10,405)	(11,430)
Printing, postage and stationery	(1,683)	(1,334)
Advertising and marketing costs	(6,642)	(7,258)
Telecommunications	(4,825)	(5,268)
Legal and professional fees	(16,307)	(9,973)
Subscriptions	(3,809)	(1,954)
Bank charges	(1,732)	(1,452)

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Liber8 (Lanarkshire) Limited
Detailed Statement of Financial Activities (including Income and Expenditure Account)
(continued)
For The Year Ended 31 March 2026

Sundry expenses	(1,216)	(772)
Depreciation of fixtures and fittings	(1,850)	(2,423)
Depreciation of computer equipment	(1,077)	(4,928)
	<u>(1,201,825)</u>	<u>(986,520)</u>
Governance costs		
Audit fees	(8,400)	(8,400)
	<u>(8,400)</u>	<u>(8,400)</u>
	<u>(1,267,610)</u>	<u>(1,053,489)</u>
NET INCOME/(EXPENDITURE)	<u>83,333</u>	<u>(40,038)</u>