MULTI-CULTURAL FAMILY BASE
(A company limited by guarantee not having a share capital)

Scottish Charity Number: SC027644

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2026

Company No: 259865

MULTI-CULTURAL FAMILY BASE

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MULTI-CULTURAL FAMILY BASE
REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2026

The directors have pleasure in presenting their annual report on the activities of MCFB together with the financial statements.

Reference and administrative details

Charity No: SC027644

Company No: SC259865

Registered Office: 5-7 Montgomery Street Lane, Edinburgh, EH7 5JT

Auditors: AG Accounting, 167 Curriehill Castle Drive, Balerno, EH14 5TD

Bankers:

Bank of Scotland plc
PO Box 1000
Edinburgh
BX2 1LB

Scottish Widows Bank plc
67 Morrison Street
Edinburgh
EH3 8YJ

Hampshire Trust Bank
55 Bishopsgate
London
EC2N 3AS

Aldermore Bank
Aldermore Business Savings
1st Floor, Block B
Western House
Lynch Wood
Peterborough PE2 6FZ

Cambridge & Counties Bank
58 New Walk
Leicester
LE1 6TE

Board of Directors (during this financial year and at the time of this report)

Sir Geoff Palmer KT OBE (until June 2025)
Mary Bainbridge (Vice Chair)
Marianne Hughes
Eleanor McKnight (Company Secretary) (until October 2025)
Carol Paton (Co-Chair)
Lauren Collman
Amy McNeese-Mehan (until April 2026)
Morris Ong (until November 2025)
Ezinne Franklin-Kalu
Jackie Jeffrey
Kamal Ibrahim
Jessica Saridakis
David Lister
Esther Bathgate (until November 2025)
Bonus Fombo (Treasurer)
Farrah Walji Jiwa (Co-opted February 2026) (Co-Chair)

Company Secretary

Raphael Ugbonaghara (from October 2025)

Chief Executives

Ethelinda Lashley-Scott

Our Memorandum of Association states that the objects for which MCFB is established are:

i. the advancement of education, the improvement of health and the furtherance of the social welfare of children, young people and their families;

ii. the advancement of education and training within the field of social work and related professions;

iii. the promotion of equal opportunities and good race relations between persons of different racial groups and the general improvement of community relations.

Our Mission Statement

Multi-Cultural Family Base aims to honour and uphold the lives of ethnically diverse children, young people, and their families who experience systemic barriers and social isolation. We do this directly through tailored one-to-one casework and therapeutic group work. We also educate and support the holistic development of professionals in a range of vocations. Through all of this work, we advocate and push for structural change.

Our Values Statement

Multi-Cultural Family Base is an anti-racist and anti-oppressive organisation. We are passionate about promoting human rights, valuing diversity, providing equitable opportunities, and working in a way which is compassionate, responsive, respectful, and re-empowering. Multi-Cultural Family Base is committed to involving service users and stakeholders in co-production of service planning and provision.

Our Vision

We are a social work organisation that believes in early intervention. This means working with children and families before problems / issues become entrenched. We work to support children and parents dealing with important transition points- this can be the birth of a child, the move into primary school or the move to Edinburgh for families who are new migrants. We help children and families deal with issues of identity, loss, displacement and trauma. We know it is important that all children develop a sense of belonging and purpose in their lives. We work in partnership with families, listening to their views and adapting our practice to these views.

We are passionate about issues of diversity. We work with families from a wide range of different communities, many of whom are deemed to be 'hard-to-reach'. We want to break down stereotypes and challenge prejudices. We want a society that welcomes difference and diversity, and we will advocate for families when they experience unfair discrimination. In the words of Gandhi: 'no culture can survive if it attempts to be exclusive'.

We believe in listening carefully to children's experiences and views and value the importance of direct work with children. We believe that play is a crucial component of children's lives and that an ability to play is a sign of positive health for both children and adults. We value group work as a powerful tool for change and believe that groups can help children and adults find commonalities, a sense of belonging and community.

We believe in a community development approach. All of our projects have started as small pilot projects built upon a perceived or known need from working in partnership with families and other agencies. We will continue to develop new projects in response to expressed needs. We want to offer a service to families that affords time, respect, voice and understanding in often complex and difficult situations.

Other relevant principles

MCFB fully subscribes to the strategic objectives of the Scottish Government to promote a society that is wealthier and fairer, healthier, safer and stronger, smarter and greener.

MCFB is committed to the principle of working together with other organisations to reduce poverty and inequality within the city and improve the quality of life for all, as outlined in the Edinburgh Compact.

MCFB works towards the strategic aims in the Edinburgh Children's Services Plan:

1. Improving health and wellbeing
2. Improving learning, attainment and achievement
3. Ensuring that children and young people live in safe environments
4. Increasing participation and rights-based practice.

The key Scottish Government policy for children's services is 'Getting it Right for Every Child' (GIRFEC). MCFB's services and approach fit well within this framework, being child-centred, flexible and based on partnership working.

Background

MCFB was inaugurated and achieved charitable status on 1 March 1998. Initially, its main aim was to develop culturally sensitive work with families from Black, Asian and Minority Ethnic communities in Leith and promote their access to mainstream services. In 2003, it merged with the Family Resource Network Student Project, and it was incorporated as a company limited by guarantee on 26 November 2003. In 2006, Leith Sure Start joined with MCFB and became our Early Years' Service. Since that time, the organisation has grown in size and impact and now works across the city.

Organisation and governance

MCFB's governance is based on its Memorandum and Articles of Association. The Board of Directors meets four times a year (with extra meetings if required). Under the Articles of Association, the Directors are empowered to appoint a Chairperson, Treasurer and other honorary positions from among their number. All Directors retire at each AGM but can be re-elected by the members. When we wish to fill a skills gap, we may recruit via the Volunteer Centre in Edinburgh or through our website, or approach specific individuals with relevant experience. Our Board recruitment process includes an application form and opportunities for potential Directors to attend one or more Board meetings as observers, together with a short interview to determine suitability. Successful applicants are co-opted on to the Board, prior to standing for election at the next AGM. Our Board's membership has undergone substantial change since 2023, with new Directors bringing a diverse variety of skills and experience, including former staff and service user perspectives.

Three Sub-Committees (focused on HR, Finance, and Risk and Audit) now report to the Board, which has the ultimate responsibility for any decisions. These are supplemented from time to time by ad hoc committees focused on specific topics, including anti-racist practice. Operational management is led by the Chief Executive who is accountable to the Board for all activities including: (i) having and implementing good practice and procedures; (ii) ensuring appropriate funding is in place; and (iii) monitoring and evaluating MCFB's work. The Board provides vision, leadership and strategic direction and seeks to ensure that all targets set by funders are met. All staff are encouraged to undertake training relevant to their posts - something that the Board actively supports.

During the financial year 2025-26, all meetings of the Board have been held on a hybrid basis, with some Directors attending in person, and the remainder attending virtually. This approach ensures that the meetings are accessible for all. Each meeting has incorporated a presentation by one or more members of staff, providing updates and answering questions on specific projects. This enables Board members to hear directly from those delivering MCFB's services to children and families about the successes and challenges they are experiencing in their work.

Achievements and Performance

- During the financial year, we remained a sought-after placement for social work students, who joined us from academic institutions in Scotland and overseas. All students were supervised by qualified Practice Educators and we have maintained our strong reputation for the quality of the learning opportunities we provide. As such we are now part of the Local Learning Partnership, which has been designed as the main way to address individual, organisational and systemic needs, and to drive improvement within the sector. We are delighted to share that MCFB was successful in its funding application in 2025 and will partner with The Open University, Highland Council NHS Highland and Western Isles/ Eileanan Siar in that regard.

- We have updated and relaunched MCFB's website, enhancing its accessibility and user-friendliness and incorporating additional language options.

- Our Anti-Racist Steering Committee continues to develop MCFB's Anti-Racist contribution to the support of multicultural communities in Edinburgh. In this financial year, our facilitators have delivered training to the Crown Office and Procurator Fiscal Service (COPFS).

- Our Youth Ambassadors project has gone from strength to strength throughout the year. This project offers young people aged 12-17 the opportunity to discuss world issues and to develop advocacy, leadership, performance and problem-solving skills. In October 2025, as part of our AGM, our Young Ambassadors launched their Mission Statement. As a response to this work, we were successful in our application for funding from the Young Start fund, which has enabled the group to hold regular meetings and workshops with our young people.

- In January 2026, we held a very successful Burns Night ceilidh at Edinburgh College. The event was attended by an enthusiastic group of service users, staff, Board members, volunteers and supporters of MCFB.

- In March 2026, we held a very successful Health and Wellbeing Day, hosted by our Bright Choices programme.

The Board wishes to thank all the staff, students and management team of MCFB for their dedication to making a difference to the lives of so many families and young people during 2025/2026. This financial year has brought new challenges for the organisation as we prepared to move on from the premises in Coburg Street that had been MCFB's home for more than two decades. It is a testament to the dedication and focus of the staff that this move was navigated with minimum impact on service users. We remain indebted to our CEO, Ethelinda Lashley-Scott, whose tenacity and resilience during this particularly challenging period has been outstanding, and whose energy and passion remains second to none.

The Board also extends sincere thanks to the Foundations and Trusts, large and small, the Scottish Government and City of Edinburgh Council for the funding that they have so generously provided. At a time when principles of diversity, multi-culturalism and inclusivity continue to face global challenge, your support for our work, and through it your endorsement of our vision and values, is invaluable.

We also wish to thank the families and young people we have worked with during the year for trusting us to support them, for sharing their journeys with us and for inspiring us every day.

Finally, as a Board, we have been devastated by the death of our dearly loved colleague, Sir Geoff Palmer KT OBE in June 2025. Sir Geoff's support of racial justice was tireless, he was an inspirational role model for our staff and service users, and he brought wisdom, thoughtfulness and humanity to our Board over many years. We shall never forget him.

Financial Review

The Directors continually monitor the company's financial assets and liabilities. Reporting to funders (statutory and other) is carried out with due diligence and submitted by the required deadlines. Despite ongoing financial challenges, we were able to benefit from various substantial grant awards during the year, thanks to the outstanding efforts of the CEO and others. We recognise, however, the wider economic uncertainties that we and other voluntary organisations face at this current time, and that we need to work collaboratively with voluntary and statutory partners to ensure that we can still provide the best services possible in the circumstances. We never lose sight of the fact that many of our service users are those hardest hit by economic challenges and diminishing public services.

In the year to 31 March 2026 the company had a gross income of £731,981 (2025: £587,424) and expenditure of £781,823 (2025: £793,324). Funds under management at the end of the year were £129,968 (2025: £179,780). This represents £48,857 (2025: £22,283) in restricted funds and £81,111 (2025: £157,497) in unrestricted funds.

One project was in deficit at the year-end due to overspending. This project is ongoing and the deficit will be covered in the current year.

Major Risks and Reserves Policy

The Directors continue to make every effort to ensure that the contingency fund is sufficiently healthy. MCFB's Reserves Policy states that it should hold a minimum of three months and a maximum of six months running costs in order to enable the organisation to run for at least three months should all funding be withdrawn. We calculate this figure by subtracting our rent (where applicable) and redundancy liabilities from our unrestricted reserves and then dividing the remainder by our monthly running costs. The organisation has generally been able to work within these guidelines over the last year. The Finance Sub-Committee meets prior to each Board meeting, considers the accounts in detail and then reports to the Board.

The CEO also informs Board members directly regarding major developments in relation to funding applications. As far as possible, the staff and Directors plan ahead in the light of information made available. MCFB also maintains a Risk Register, which has been approved by the Board and which is regularly revised.

Looking ahead

MCFB's focus for 2026-2027 continues to be supporting vulnerable and marginalised children, young people, and families, particularly from Black, Asian, and Minority Ethnic communities. Key initiatives for this period include:

1. Accommodation

As noted above, MCFB has moved from its home of over 23 years at 50 Coburg Street to a new address with MyEdinburgh (5-7 Montgomery Street Lane, EH7 5JT). This is a temporary arrangement while we look for a new, long-term home that is better suited to our future needs.

2. *Further funding*

We shall continue to diversify our income streams to reduce reliance on short-term project funding by:

- Developing social enterprise opportunities, particularly through training and consultancy.
- Strengthening relationships with trusts, foundations, and local authority partners.
- Exploring ethical corporate partnerships to sustain our core services and strategic ambitions.

3. Student placements

MCFB hosted students during the financial year, but, with effect from June 2026, has paused some student activity until appropriate accommodation is secured.

4.. New website

We shall continue to redevelop our website to:

- Better reflect our values, services, and impact.
- Improve accessibility and user experience for families, referrers, funders and potential partners.
- Host a digital resource hub, including training materials and toolkits for professionals.

5. *Anti-racist training resources*

Leveraging our expertise, we shall:

- Develop and deliver anti-racist training modules for schools, social work and community organisations.
- Produce multimedia resources, co-created with young people and families, to challenge racism and promote cultural humility.
- Offer tailored consultancy to organisations seeking to embed anti-racism into their practice and policies.

6. New Board members

To strengthen governance and bring diverse expertise to MCFB, we shall be:

- Recruiting new Board members, including those with lived experience relevant to our mission.
- Prioritising skills in fundraising, communications, anti-racist practice, and lived expertise of migration or racialisation.
- Providing Board development sessions to support inclusive and effective strategic leadership.

7. Antenatal Project

The funding received from William Grant enables us to develop our Antenatal Project. This supports mothers and their partners in the last trimester of pregnancy and links with our Early Years provision. Future developments planned include consolidating the Play and Chat sessions with Edinburgh Council and the development of a new Bump & Baby antenatal group. The introduction of a Bump & Baby group will provide a supportive and welcoming space for expectant parents, allowing relationships and support networks to develop before birth.

Statement of Directors' Responsibilities:
The directors are responsible for preparing the directors' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law requires the directors to prepare financial statements for each financial year. Under company law the directors must not approve the financial statements 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 net income or expenditure of the charitable company for that year. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (2019) (FRS 102);
- make judgments 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 charitable company will continue in operation.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and 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 charitable 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.

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Directors confirm their compliance with these requirements and with the charitable company's constitution.

In preparing this report advantage has been taken of the small companies' exemption.

Approved by the Board on 27 August 2026 and signed on their behalf by:

5-7 Montgomery Street Lane
Edinburgh EH7 5JT

Carol Paton (Sep 23, 2026 14:43:05 GMT+1)
..... Carol Paton

Farrah Walji (Sep 24, 2026 19:48:21 GMT+1)
.....Farrah Walji Jiwa

INDEPENDENT AUDITOR'S REPORT to the members of Multi-Cultural Family Base

Opinion

We have audited the financial statements of Multi-Cultural Family Base (the 'charitable company') for the year ended 31 March 2026 which comprise the Statement of Financial Activities and Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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, including its income and expenditure, 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 Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISA's (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of 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 the provisions available for small entities, in the circumstances set out in note 18 to the financial statements and we have fulfilled our 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 twelve 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 directors' annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion on other matter 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 report of the directors for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the report of the directors has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In 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 report of the directors. We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper 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 and 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Report of the Directors and from the requirements to prepare a strategic report.

Responsibilities of directors
As explained more fully in the statement of directors' responsibilities set out on page 8, the directors 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 directors determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.
In preparing the financial statements, the directors 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 directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements
We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act 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.

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 our procedures are capable of detecting irregularities, including fraud is detailed below:

- obtained an understanding of the nature of the sector, including the legal and regulatory framework, and how the charitable company is complying with that framework.
- Enquired of management about any known or suspected instances of non-compliance with laws and regulations, including GDPR, employment law, safeguarding and fraud.
- Audited the risk of management override of controls, including through testing of journal entries and other adjustments for appropriateness.

Because of the limitations of an audit, there is a risk that we will not detect all irregularities, including those relating to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will become less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's 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. Our audit work has been undertaken so that we might state to the charitable company's members those matters 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

167 Curriehill Castle Drive, Balerno.
Date: 28/9/2026

Mrs Alison Gay Glass, Senior Statutory Auditor
For and on behalf of AG Accounting, Statutory Auditors
AG Accounting is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

MULTI-CULTURAL FAMILY BASE
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME & EXPENDITURE ACCOUNT
YEAR ENDED 31 MARCH 2026

	Note	Year to 31 March 2026 Unrestricted Funds £	Restricted Funds £	Total £	Year Ended 31 March 2025 Total £
Income and endowments from:					
Donations & Legacies		62,042	440,576	502,618	413,267
Charitable Activities		47,679	178,891	226,570	167,079
Investments		2,793	-	2,793	7,078
Total Income	4	112,514	619,467	731,981	587,424
Expenditure on:					
Raising donations & legacies		15,671	15,039	30,710	31,897
Charitable Activities		173,229	577,854	751,083	761,427
Total Expenditure	5	188,900	592,893	781,793	793,324
Net Income/(Expenditure) before Transfers		(76,386)	26,574	(49,812)	(205,900)
Transfers between Funds		-	-	-	-
Net Movement in funds		(76,386)	26,574	(49,812)	(205,900)
Reconciliation of funds:					
Total Funds brought forward		157,497	22,283	179,780	385,680
Total Funds carried forward	15	81,111	48,857	129,968	179,780

The results for the year derive from continuing activities and the company had no gains or losses other than those shown above for the two years ended 31 March 2026.

The Notes on pages 16 to 24 form part of these accounts.

MULTI-CULTURAL FAMILY BASE **Company No: SC259865**

BALANCE SHEET

AS AT 31 MARCH 2026

	Note	2026		2025	
		£	£	£	£
Fixed Assets					
Intangible Assets	11		119		1,159
Tangible Assets	12		29,180		37,559
Current Assets:					
Debtors & Prepayments	13	13,230		26,869	
Bank and Cash Balances		152,569		170,571	
		165,799		197,440	
Current Liabilities:					
Creditors due within 1 year:					
Creditors & Accruals	14	65,130		56,378	
		65,130		56,378	
Net Current Assets			100,669		141,062
Net Assets			129,968		179,780
Funds of the Charity					
Unrestricted Funds	15	81,111		157,497	
Restricted Income Funds	15	48,857		22,283	
Total Charity Funds			129,968		179,780

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The Accounts were approved by the Board on 27 August 2026 and signed on their behalf by:

Carol Paton (Sep 23, 2026 14:43:05 GMT+1) Carol Paton, Co-Chair

Bonus Fombo (Sep 25, 2026 12:48:03 GMT+1) Bonus Fombo, Treasurer

The Notes on pages 16 to 24 form part of these accounts.

MULTI-CULTURAL FAMILY BASE
CASH FLOW STATEMENT
YEAR ENDED 31 MARCH 2026

	Note	2026 £	2026 £	2025 £	2025 £
Net cash used in operating activities			(14,795)		(192,840)
Cash flows from investing activities					
Interest Income		2,793		7,078	
Purchase of fixed assets		(6,000)		(31,819)	
Net cash provided by investing activities			(3,207)		(24,741)
Cash flows from financing activities			-		-
Increase/decrease in cash			(18,002)		(217,581)
Opening cash & cash equivalents			170,571		388,152
Closing cash & cash equivalents			152,569		170,571

Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2026 £	2025 £
Net income/(expenditure) from statement of financial activities	(49,812)	(205,900)
Adjusted for:		
Depreciation	15,419	16,266
Interest income	(2,793)	(7,078)
(increase)/decrease in debtors	13,639	5,161
Increase/(decrease) in creditors	8,752	(1,289)
Net cash used in operating activities	(14,795)	(192,840)

The Notes on pages 16 to 24 form part of these accounts.

MULTI-CULTURAL FAMILY BASE
NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2026

1 Accounting Policies:

a) Basis of Accounting - The financial statements of the charity have been prepared in accordance with, the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102), the Charities SORP (FRS102) '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), the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006.
The presentation currency is £ sterling.
The company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the accounting policies.

b) Going Concern Basis - The going concern basis has been adopted by the Board as a result of its forward review for twelve months. The Board are very aware of the challenging financial situation and quarterly accounts are scrutinised at the HR and Finance sub-Committee which meets prior to each Board meeting and again at the subsequent Board meeting. A strategy is in place to secure a diverse and sustainable funding base and to reduce expenditure. There are no material uncertainties at this time and the directors believe this basis to be acceptable for at least this period of time but are aware of a possible need to adapt to changes in circumstances.

c) 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 & legacies are received by way of grants, donations and gifts and are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognized when the charity becomes unconditionally entitled to the grant.
  Donated goods, services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts
- Investment income is included when receivable.
- Income from charitable trading activity, i.e. fees for services, are accounted for when earned. Where the service is split over two financial years, a proportion of the fees is treated as deferred income.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and are included in the period in which receivable except where there are conditions imposed which have not yet been fulfilled. In such cases the income is deferred.

d) Expenditure – Expenditure is included on an accruals basis. The charity is not registered for VAT thus expenditure is shown gross of irrecoverable VAT.

- Costs of raising funds comprise the cost associated with attracting donations & legacies.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs, i.e. those costs associated with meeting the constitutional and statutory requirements of the charity and including the audit fees and costs linked to the strategic management of the charity, are included in the support costs of the organisation.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resources. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

e) Intangible Fixed Assets – expenditure on software has been capitalised as an intangible asset. It is being amortised on a straight-line basis at 20% per annum.

f) Tangible Fixed Assets - capital expenditure over £5,000 is capitalised and is stated at cost less depreciation. Depreciation is provided on a straight-line basis on the cost of Equipment and Furniture & Fittings at 33.33% - 25% per annum. The Property improvements are being depreciated over 3 years being the period of the lease.

g) Pensions - The Company provides for employees to pay money into a money purchase personal pension scheme. The pension charge in the income and expenditure account represents the amounts payable by the company to the fund in respect of the period.

h) Operating Leases - Rentals under operating leases are charged directly to the Income & Expenditure accounts as they arise.

i) Funds held by the charity are:
- Unrestricted Funds: These are the funds that can be used in accordance with the charitable objects at the discretion of the directors.
- Designated funds: These are unrestricted funds that the directors have set aside for a particular purpose.
- Restricted funds: These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or if they have been raised for a specific purpose.

j) Financial instruments - The charity only has financial assets and 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 bank loans which are subsequently measured at amortised cost using the effective interest method.

k) Debtors - Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand – Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions - Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Significant judgements and estimates - Preparing the financial statements may require the trustees to make significant judgements and estimates. There were no items in the financial statements where these judgements and estimates were required.

2 Legal Status

The charity is a private Company Limited by Guarantee, registered in Scotland, and has no share capital. The liability of each member in the event of winding up is limited to £1. The company number and registered office are disclosed in the directors' report.

3 Taxation

Multi-Cultural Family Base is accepted by the HMRC as a charity. Accordingly, no provision has been made for any taxation liability on surpluses.

4 Income

	2026			2025		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Donations & legacies	£	£	£	£	£	£
The Robertson Trust	32,000	-	32,000	-	-	-
Henry Smith Charity	-	76,580	76,580	-	70,000	70,000
National Lottery Fund	-	113,297	113,297	-	75,293	75,293
Scottish Government Equality & Human Rights Directorate	-	151,139	151,139	-	139,261	139,261
William Grant Foundation	-	60,000	60,000	-	40,000	40,000
Baillie Gifford	20,000	-	20,000	-	-	-
City of Edinburgh Council	-	13,260	13,260	-	13,130	13,130
STV Appeal	-	10,000	10,000	-	-	-
Foundation Scotland RFF funds	-	8,000	8,000	-	-	-
University of Edinburgh Community Grant Scheme	-	5,000	5,000	-	-	-
Garfield Weston	-	-	-	20,000	-	20,000
Spifox	-	-	-	25,862	-	25,862
Impact Funding	-	-	-	-	4,578	4,578
BBC Children in Need	-	-	-	-	8,471	8,471
Inspiring Scotland	-	-	-	-	4,000	4,000
Assets donated	6,500	-	6,500	-	-	-
Small Grants & Donations	3,542	3,300	6,842	9,585	3,087	12,672
Other Income	-	-	-	-	-	-
	62,042	440,576	502,618	55,447	357,820	413,267
Income from Charitable Activities						
City of Edinburgh Council	11,672	178,891	190,563	-	127,644	127,644
Student Fees	26,590	-	26,590	36,912	-	36,912
Anti Racist Training	8,000	-	8,000	-	-	-
Other Income	1,417	-	1,417	2,523	-	2,523
	47,679	178,891	226,570	39,435	127,644	167,079
Investment Income	2,793	-	2,793	7,078	-	7,078
Total Income	112,514	619,467	731,981	101,960	485,464	587,424

5 Expenditure

Current Year Expenses	Basis of Allocation	Cost of Raising Funds	Cost of Charitable Activities	Governance Costs	2026 Total
		£	£	£	£
Staff Costs	Staff Time	25,834	464,124	58,126	548,084
Property Costs	Direct/Time	1,936	91,934	2,903	96,773
Children & Families	Direct	-	64,634	-	64,634
Placement Fees	Direct	-	-	-	-
Audit	Direct	-	-	6,000	6,000
Consultancy	Direct	671	9,480	1,745	11,896
Resources, Information & Evaluation	Direct	-		-	-
Other Direct costs	Direct	-	6,274	-	6,274
Fundraising	Direct	-	-	-	-
Admin Costs	Staff Time	2,269	40,759	5,104	48,132
		30,710	677,205	73,878	781,793

Prior Year Information Expenses	Basis of Allocation	Cost of Raising Funds	Cost of Charitable Activities	Governance Costs	2025 Total
		£	£	£	£
Staff Costs	Staff Time	24,176	480,187	62,716	567,079
Property Costs	Direct/Time	1,567	74,445	2,351	78,363
Children & Families	Direct	-	72,458	-	72,458
Placement Fees	Direct	-	1,446	-	1,446
Audit	Direct	-	-	6,250	6,250
Consultancy	Direct	2,865	9,820	2,689	15,374
Resources, Information & Evaluation	Direct	1,372	5,488	-	6,860
Other Direct costs	Direct	-	-	-	-
Fundraising	Direct	-	-	-	-
Admin Costs	Staff Time	1,917	38,303	5,274	45,494
		31,897	682,147	79,280	793,324

6 Support Costs

Support costs are allocated between raising funds and charitable activities on the basis of estimated time spent on each activity. This is detailed in note 5.

7 Auditor's Remuneration

	2026	2025
	£	£
Audit services	3,000	3,000
Accountancy Services	3,000	3,250
	6,000	6,250

8 Directors and Employees

Staff Costs	2026	2025
	£	£
Salaries & Wages	457,200	467,035
National Insurance Contributions	44,767	36,334
Pension Contributions	30,457	30,407
Redundancy Costs	-	-
	532,424	533,776
Agency/Sessional Staff Costs	12,407	29,527
	544,831	563,303

Average number of salaried employees including part time employees but excluding casual helpers was 18 (2025: 18). No employees were paid in excess of £60,000.

The pension contributions shown in the accounts represent the amounts due for the year. At the year end there was £3,003 (2025: £9,608) in respect of outstanding contributions.

The Key Management Personnel of the charity comprised the Trustees and the CEO. The total employee benefits of the key management personnel during the year were £52,978 (2025: £54,845).

Directors received no remuneration (2025: £Nil) and were not reimbursed for any of their expenses in the year (2025: £Nil).

9 Related Party Transactions

There is no ultimate controlling party.
During the year the charity commissioned freelance engagement and communications support from Nile Lashley-Johnstone. MCFB advertised and interviewed candidates to support the work of Pathways to Success and backfill Elizabeth Hampson's hours.
The total amount paid in the year was £10,219 (2025: £Nil)
Nile is the Son of Ethelinda Lashley-Scott, the CEO of the charity.
The freelance contract was reviewed and authorised independently by the Board of Directors to ensure no conflicts of interest.
At year-end, there was a balance of £527 outstanding.

10 Lease Commitments

The company has commitments under operating leases for the property and some equipment. The total future commitments under these leases are as follows:

	2026	2025
	£	£
Lease Expiring within 1 year	6,292	-
Lease Expiring in 1 – 5 years	-	43,902

The payments under operating leases shown as an expense in the accounts totals £35,382 (2025: £35,382).

11 Intangible Fixed Assets

	Software	Total
Cost	£	£
Balance at 1 April 2025	7,050	7,050
Additions	-	-
Disposals	-	-
At 31 March 2026	7,050	7,050
Amortisation		
Balance at 1 April 2025	5,891	5,891
Charge for the Year	1,040	1,040
Disposals	-	-
At 31 March 2026	6,931	6,931
Net Book Value		
At 31 March 2026	119	119
At 31 March 2025	1,159	1,159

12 Tangible Fixed Assets

	Equipment	Fixtures & Fittings	Property Improvements	Motor Vehicles	Total
Cost	£	£	£	£	£
Balance at 1 April 2025	40,991	24,131	31,455	25,862	122,439
Additions	6,000	-	-	-	6,000
Disposals	(12,764)	-	-	-	(12,764)
At 31 March 2026	34,227	24,131	31,455	25,862	115,675
Depreciation					
Balance at 1 April 2025	30,166	21,966	31,455	1,293	84,880
Charge for the Year	5,787	1,190	-	5,172	12,149
On Disposals	(10,534)	-	-	-	(10,534)
At 31 March 2026	25,419	23,156	31,455	6,465	86,495
Net Book Value					
At 31 March 2026	8,808	975	-	19,397	29,180
At 31 March 2025	10,825	2,165	-	24,569	37,559

13 Debtors

	2026	2025
	£	£
Debtors	-	17,524
Prepayments	8,908	7,245
Accrued Income	4,322	2,100
	13,230	26,869

14 Creditors

	2026	2025
Due within one year:	£	£
HMRC - PAYE & NIC	10,114	10,683
Pension Contributions	3,003	9,608
Other Creditors & Accruals	52,013	36,087
	65,130	56,378

15 Reconciliation of Movements of Funds

Current Year Fund	At 1/4/25 £	Income £	Expenditure £	Transfers £	At 31/3/26 £
Unrestricted funds -					
General Fund	118,779	106,014	172,981	-	51,812
Designated - Capital Expenditure Fund	38,718	6,500	15,919	-	29,299
	157,497	112,514	188,900	-	81,111
Restricted funds -					
Early Years' Service	8,844	126,667	120,427	-	15,084
8 Plus	47	102,310	100,331	-	2,026
Bright Choices	22,879	186,260	181,694	-	27,445
Safe Haven	(9,487)	88,771	77,338	-	1,946
Young Ambassadors	-	32,459	25,626	-	6,833
Pathways to Success	-	75,000	79,477	-	(4,477)
Leith Action	-	8,000	8,000	-	-
Total restricted funds	22,283	619,467	592,893	-	48,857
Total Funds	179,780	731,981	781,793	-	129,968

Transfers:

Prior Year Information Fund	At 1/4/24 £	Income £	Expenditure £	Transfers £	At 31/3/25 £
Unrestricted funds -					
General Fund	144,073	76,098	93,622	(7,770)	118,779
Designated - Capital Expenditure Fund	-	25,862	1,293	14,149	38,718
	144,073	101,960	94,915	6,379	157,497
Restricted funds -					
Early Years' Service	10,555	114,833	116,544	-	8,844
4-2-7 Project	88,922	22,823	114,731	2,986	-
8 Plus	64,568	97,107	161,628	-	47
Bright Choices	60,290	160,344	193,079	(4,676)	22,879
Safe Haven	3,244	85,779	98,510	-	(9,487)
Young Ambassadors	-	4,578	4,578	-	-
BAME SW Student Support	2,750	-	2,750	-	-
Training and Development	3,303	-	-	(3,303)	-
Capital Expenditure Fund	7,975	-	6,589	(1,386)	-
Total restricted funds	241,607	485,464	698,409	(6,379)	22,283
Total Funds	385,680	587,424	793,324	-	179,780

16 Restricted Funds

Early Years Service: Funding from CEC to provide support and information for families in the Leith area and BAME families city-wide with children 0-5 years. Additional funding was received from the William Grant Foundation for the Ante-Natal project which addresses the gap in maternal care support for migrants and ethnically diverse mothers in Edinburgh.
8 Plus combines projects like 4Corners and Mosaic to support EAL-identified and young BAME children in sports. The Mosaic project promotes mental health for local youth in Leith at The Junction Project, funded by Inspiring Scotland. The Junior Group is supported by BBC Children in Need, while the Children's Group receives small donations. The Family Work fund, backed by the Edinburgh & Lothians Trust, provides materials for family activities.
Bright Choices: Funding is from National Lottery Fund and Scottish Government Equality & Human Rights Fund to provide support to individuals and families who have been or are likely to be affected by honour abuse, and FGM support to survivors.
Safe Haven: Funding from The Henry Smith Charity, CEC – Health and Social Care and various other small grants. We are working with refugee children and families who have settled in Edinburgh through the Government's Vulnerable Persons Relocation Scheme.
Young Ambassadors: Funding received from National Lottery to further develop our Young Ambassadors program to help young people aged 18-24 to become more confident and play an active part in realizing their full potential.
Pathways to Success: Funding from CEC's Network of Employability Support Funding to develop a holistic learning and wellbeing programme designed to support newly arrived families as they build confidence, language skills, and community connections in Edinburgh
Leith Action: Supported by Foundation Scotland is a community-led partnership bringing together Multi-Cultural Family Base (MCFB), YMCA Edinburgh, The Junction, Citadel Youth Centre and Pilmeny Development Project. Working alongside local residents, the partnership aims to co-design practical, community-led responses to poverty, racism and inequality, using creativity, dialogue, celebration and civic action to strengthen local voice and create lasting systemic change in Leith.

Capital Expenditure Fund - Designated: This fund has been set up to administer the capital expenditure of the organisation and the balance at 31 March represents the net book value or assets held by the organisation.

17 Analysis of Net Assets

	2026			2025		
	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	£	£	£	£	£	£
Fixed Assets	29,299	-	29,299	38,718	-	38,718
Debtors & Prepayments	5,183	8,017	13,230	20,349	6,520	26,869
Bank & Cash Balances	81,321	71,248	152,569	107,059	63,512	170,571
Creditors & Accruals	(34,692)	(30,438)	(65,130)	(8,629)	(47,749)	(56,378)
	81,111	48,857	129,968	157,497	22,283	179,780

18 Non-Audit Services

In common with other businesses of our size and nature, we use our auditors to assist in the preparation of the statutory financial statements.