REGISTERED COMPANY NUMBER: SC193638 (Scotland)
REGISTERED CHARITY NUMBER: SC028984

Report of the Trustees and

Audited Financial Statements

for the Year Ended 31 March 2026

for

Neighbourhood Networks

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Report of the Trustees for the Year Ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects for which the charity are established are to promote the welfare of vulnerable adults and advance the education of people with disabilities. These are achieved by facilitation of local networks of mutual support amongst disadvantaged or marginalised adults in various parts of Scotland.

The organisation's Vision, Mission and Value Statements are:

Vision: "Our network Members are at the heart of their communities, sharing their skills and talents and following their dreams - together anything is possible."

Mission: "Through local networks of mutual support, we will work with people in their neighbourhoods to deliver the support they require to live independently in their own homes, and to contribute to their communities."

Value Statements:
- Everyone is different and we should all be respected and encouraged to be all we can be.
- Everyone should be encouraged to strive towards their dreams and goals.
- Everyone should have the opportunity, encouragement, support and training to be actively involved in the development of the organisation.
- There should be a healthy balance between responsibility and having time to enjoy life.
- Sharing skills and gifts makes us stronger and more confident.
- Giving and receiving support is important to help us grow.
- We can all be involved in making where we live, work and socialise a better place.
- We feel safer when we have positive, equal relationships with others and this is important to feeling we belong.

Neighbourhood Network's approach is based on a set of principles very much at the heart of the agenda for change recommended by the Christie Commission on the future delivery of Scottish public services including building services around people, building services around communities and adopting preventative approaches.

Building Services Around People

This key objective aims to empower network members by involving them in the design and delivery of the services they use, and in the governance of the organisation. This collaborative or "co-productive" approach is efficient and effective as it:

- focuses on what people actually need and want,
- pursues outcomes associated with active citizenship,
- empowers individuals, communities and services to work together to find innovative solutions, and
- builds personal and community capacity, resilience and autonomy.

OBJECTIVES AND ACTIVITIES

Objectives and aims continued

Building Services Around Communities

Within this key objective, equal emphasis is placed on the complementary objective of building networks around communities where people come together through a common set of needs whether as communities of place or communities of interest.

Place based communities might be a street, neighbourhood, housing estate or village - any geographically defined area with which people identify. Interest based communities occur when people come together through a shared need, interest, experience or concern. These communities offer people natural systems of mutual support, information exchange and self-advocacy.

Adopting Preventative Approaches

Neighbourhood Networks advocates a preventative approach to service delivery in managing and reducing the demand on public services. While various life-long conditions affecting people who use public services cannot be prevented, it is possible to prevent the typical crises that often arise in the lives of people living with such conditions, which are costly in both human and financial terms. The charity adopts a type of light touch, low cost, stitch in time approach, emphasising mutual support and early warnings which allow for most crises to be averted.

Public benefit

The charity meets the definition of a public benefit entity under FRS 102.

STRATEGIC REPORT

Achievements and performance

Charitable activities

Neighbourhood Networks remains committed to enabling people to live more independent lives, increase their social connections, and participate fully within their local communities.

The organisation continues to support people with a range of vulnerabilities through its model of peer support networks. This includes individuals with learning disabilities mental health issues, some of whom are young people transitioning into adulthood. Through participation in membership activities, community groups and peer support opportunities, the organisation has continued to demonstrate positive outcomes for members across a range of areas.

We measure our impact by measuring progress against the following outcomes:

1. Health and Wellbeing
2. Confidence and Self-Esteem
3. Money Management
4. Employment and Volunteering
5. Life Skills
6. Friendships and Relationships
7. Independent Travel
8. Community Connections

We also continue to develop a ninth outcome area, Digital Skills, which recognises the increasing importance of digital inclusion and access to online services for our members.

Growth and Development

Value for Money

Neighbourhood Networks continues to operate 27 formal Networks, with the collective capacity to support over 300 people in Scotland each year.

During 2025-2026, the organisation continued to expand the development of Independent Networks, which are exclusively run by members with reduced levels of formal support from our teams. They act as a stepping stone for those who have achieved the outcomes they defined when they first joined Neighbourhood Networks. Through Independent Networks we provide a more structured mechanism which enables them to continue to support one another and build lasting friendships with other members. We now have seven Independent Networks operating in the following areas across central Scotland:

-North Lanarkshire (2 Networks)
-East Lothian (1)
-Midlothian (1)
-Falkirk (1)
-East Renfrewshire (1)
-North Ayrshire (1)

Despite a challenging financial climate and reductions in public sector funding, the organisation has worked to maintain services and maximise value for money. A restructuring programme was undertaken in some areas during the year to respond to funding pressures and ensure the long-term sustainability of the organisation.

The Board continues to monitor risks associated with local authority budget reductions and the potential tightening of eligibility criteria for social care services, recognising that these changes may increase demand for preventative community-based support whilst reducing available resources. In particular, the Board recognises the challenges associated with longer-term strategic planning when operating in an environment where funding is challenged and guaranteed only over the short term.

Organisational Achievements

Neighbourhood Networks achieved several significant milestones during the year.

Scottish Government Learning Disability Support Fund
The organisation was successful in securing funding through the Scottish Government Learning Disability Support Fund. This investment has enabled Neighbourhood Networks to continue strengthening the Independent Networks model and support the development of Peer Support Development Volunteers. These volunteer opportunities allow former members to contribute their lived experience and strengthen local networks.

Equality and Human Rights Fund
Neighbourhood Networks also benefited from the continuation of funding through the Equality and Human Rights Fund.

This work has focused on:

-The development of a comprehensive Health Strategy.
-Increasing awareness and uptake of Annual Learning Disability Health Checks.
-The continued development of the Neighbourhood Networks Advisory Group (NNAG).
-Progressing work towards a new Cost Benefit Analysis to better demonstrate the value and impact of early intervention and preventative approaches.

A refreshed work plan has been developed to ensure this work continues into the next reporting period.

Health and Wellbeing Initiatives
The organisation has continued to prioritise health and wellbeing through:

-Development and implementation of the organisational Health Strategy.
-Promotion of Annual Learning Disability Health Checks.
-Partnership work with Sleep Action.
-Delivery of Menopause Café sessions.
-Ongoing wellbeing opportunities across Networks.

Member Participation and Co-production
The Neighbourhood Networks Advisory Group (NNAG) consists of a small panel of our members. During the year, the NNAG continued to grow and influence organisational development throughout the year. Members contributed to consultation activities, including the Strategic Plan and took part in Governance and Evaluation Skill training.

The organisation also hosted a successful Member Conference, providing opportunities for learning, celebration and member engagement.

Governance, Digital and Organisational Development
Key organisational achievements during the year included:

-Achievement of Cyber Essentials Plus accreditation.
-Development of cyber breach response procedures.
-Improved communication and feedback mechanisms between members, NNAG and the Board of Trustees.
-Development of parent and carer networks in East Renfrewshire and North Ayrshire.
-Restructuring of the Senior Management Team.
-Appointment of a new Finance Manager.
-Progression of implementation plans arising from organisational reviews and strategic priorities.
-Introduction of Living Hours accreditation.
-Implementation of a revised pension arrangement and employee benefits package, including Death in Service Cover.
-Development of outcomes reporting through the Outcomes Framework Measurement System (OFMS), building recommendations from the Social Value Lab external evaluation.

Staff Engagement
The organisation remains committed to creating a positive workplace culture. Staff engagement activities throughout the year, including a staff survey, highlighted strong alignment with the vision and values of Neighbourhood Networks, with staff reporting high levels of commitment to the organisation's purpose and mission.

Disability Inclusion
Progress was made towards achieving the Disability Confident Award, further strengthening the organisation's commitment to inclusive employment practices and accessibility.

Public Living Rooms
Neighbourhood Networks continued to explore and support the development of Public Living Rooms, creating welcoming community spaces that promote connection, inclusion, and the reduction of social isolation.

Parent and Carer Networks
Neighbourhood Networks developed regular forums in two regional areas for Parents and Carers to connect with one another, share information and offer support to each other

Governance
The Board of Trustees continued to provide strategic leadership and oversight throughout the year.

Key governance activities included:

-The development of a Strategic Plan.
-Recruitment and induction of a new Trustee.
-Review of governance arrangements in preparation for changes arising from the Charities (Regulation and Administration) (Scotland) Act 2023 and the revised Fundraising Code of Practice.
-Continued focus on good governance, accountability and regulatory compliance.
-The Board remains committed to ensuring that Neighbourhood Networks delivers on its charitable objectives while maintaining effective governance arrangements and strong financial stewardship.

Financial review
Financial position
The financial statements show the overall position of the charity as at 31 March 2026, its incoming resources and the application of these resources for the year then ended.

Income received during the year totalled £1,427,659 (2025 - £1,369,082) and expenditure totalled £1,379,653 (2025 - £1,350,352). A surplus in funds of £48,006 was generated against a surplus of £18,730 in 2025.

Principal funding sources
The principal funding sources for the charity are the respective local authorities by way of contract income for the provision of the support networks in the respective area. Grant income is also applied for to support ongoing projects within the charity.

Reserves policy
It is the policy of the Trustees to maintain reserves at a level which equates to five months expenditure. This provides sufficient funds to cover costs and to respond to unforeseen financial demands which may arise from time to time. The present level of unrestricted reserves total £671,088 (2025 - £624,748) of which £658,079 (2025 - £620,626) is available for general purposes and £13,010 (2025 - £4,122) represents the net book value of fixed assets and is only distributable on the sale of fixed assets. The present level of restricted reserves is £9,378 (2025 - £7,713) of which £9,378 (2025 - £7,713) will be distributable when attaching conditions have been met.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are sufficient cash resources and reserves at the year end. They have accessed all available support which has been available at local and national levels. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

STRATEGIC REPORT

Principal risks and uncertainties

Neighbourhood Networks has a process for managing and monitoring risk. An organisational risk register is maintained and monitored quarterly by both the Senior Management Team and the Finance and Risk Management (FARM) committee, with a focus on the most important risks facing the organisation. The sub-committee has provided updates to the Board on its progress during the year. The FARM committee also reviews the position with Local Authority Contracts and Funding on a quarterly basis and provides regular updates to the full Board.

A summary of the principal risks and uncertainties facing Neighbourhood Networks is set out below:

The organisation relies on funding from local authorities to deliver its service

Local authority budgets are subject to regular review and there is a risk that the organisation loses funding as a result of these reviews. This could mean we need to reduce our service provision, including closing networks.

Further, local authorities regularly review their approach to funding services like Neighbourhood Networks. Sometimes, funding is only be provided on a short-term basis, meaning that services may be disrupted or wound-up quickly.

The organisation tries to manage these funding related risks by focussing on providing a cost-effective, high quality service. We proactively seek feedback from local authorities in order to assess and continually improve our service provision. We also regularly explore alternative funding sources, such as grants. We maintain a prudent level of reserves, including a designated fund to enable us to wind-down networks gradually in the event that funding is lost at short notice. This helps us provide as much support to staff and members as possible in the unfortunate event that we need to close a network.

Neighbourhood Networks have become a member of CCPS (Coalition of Care and Support Providers in Scotland) to keep abreast of developments in the social care market including the proposed development of the National Care Service.

Neighbourhood Networks requires appropriately qualified staff to deliver its service

There is a risk that service delivery is affected if we are unable to attract and retain the right people. We manage this risk by ensuring all colleagues are paid at least the national living wage, by asking colleagues for feedback on what we do well and where we can improve and by focussing on succession plans for key roles.

STRATEGIC REPORT

Future plans

Our aims in 2026-27 are to develop and deliver on the objectives from a new strategic plan, which takes account of the rapidly evolving external environment. Our objectives will focus on measuring and improving the outcomes members achieve through network membership. There will also be focus on supporting pathways for members to move on from formal network membership and further develop organisational sustainability. Work on this will include:

Service Development
-Further development of Parent and Carer Networks.
-Expansion of Public Living Rooms.
-Continued implementation of organisational implementation plans.
-Roll-out and evaluation of the Health Strategy.

Evidence and Impact
-Strengthening data collection and reporting systems.
-Completion of a new Cost Benefit Analysis to evidence the social and economic value of early intervention and prevention.

Sustainability and Growth
-Enhancing marketing and communications activities.
-Exploring opportunities for business diversification and income generation.
-Increasing fundraising activity and development of funding partnerships.
-Delivering a campaign to raise awareness of the value and impact of preventative approaches using evidence from the Cost Benefit Analysis.

Organisational Development
-Exploration of potential HR systems for the organisation
-Development of an Artificial Intelligence Acceptable Use Policy.
-Progression of Reasonable Adjustment Policy work.
-Completion of the Disability Confident Award process.
-Continuing to invest in staff development, wellbeing and organisational resilience.

Neighbourhood Networks remains committed to its vision of creating stronger, more inclusive communities where people are connected, valued and supported to live fulfilling lives. Through collaboration, innovation and the collective strength of members, staff, volunteers and partners, the organisation is well positioned to continue delivering positive outcomes for the people and communities it serves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Neighbourhood Networks is a company limited by guarantee, incorporated in Scotland on 22 February 1999, company number SC193638 and registered as a Scottish Charity number SC028984 on 22 February 1999. The charity was formed under a Memorandum of Association which established its objects and powers and is governed under its Articles of Association.

Recruitment and appointment of new trustees

Neighbourhood Networks undertook an internal review of the Governance Structure in 2024 to 2025. This led to a change in the number of trustees serving on the Board and to the Articles of Association. This change was concerned with improving the experience of trustee's engagement at board meetings and in recognition of the creation of the Neighbourhood Networks Advisory Board (NNAG).

The Board of Trustees (also known as Directors for the purpose of the Companies Act) is now made up of no more than 10 trustees; and there are two categories of membership: members and non-members. Non-member trustees are externally recruited, and member trustees are recruited from the Networks.

Both categories join the Board following a selection and recommendation process involving existing trustees, with full approval being sought at Board Meeting for people to join. This is to bring an identified skill and experience set to the Board.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. A Finance and Risk Management (FARM) sub-committee is formed from the Board and consists of the Chair, Deputy Chair and three Trustees, supported by the CEO and Finance Manager. It has the provision for the co-option of additional trustees. The role of the FARM Sub-committee is to assist the Board in the following:

- Review the budgets, accounts, financial statements of the organisation; consider pay awards; and give guidance on other financial matters where necessary.
- Consider the financial implications of strategic plans and key assumptions included in management's operational plan and annual budget.
- Understand the accounting procedures and key internal controls to provide oversight on financial integrity.
- Ensure that the financial statements are audited, as required, and that the accepted recommendations of the auditors are implemented.
- Formally present the financial statements at the AGM, drawing attention to important points.
- Oversight of investment activity and ensure its consistency with policies, aims, objectives and legal responsibilities.

The day-to-day responsibility for the provision of services rests with a Chief Executive Officer (CEO), Senior Management Team and Central Team. The Senior Management Team consists of the CEO, Finance Manager, One Depute Executive Officer, One Operations Manager and a Development Manager. The Central Team consists of all Network Managers, a Technical Manager, Independent Network & Data Development Manager & Administrative Assistant and Finance Assistant. Network Managers line manage the Community Living Workers who live in network areas providing support to members.

Key management remuneration

The key management of the charity are entitled to remuneration under article 3 of the Memorandum and Articles of Association. Article 10 provides that no other Director or Trustee will be a paid employee of the charity.

Wider network

The charity is registered as a housing support service and support service with the Care Inspectorate. It is also a member of CCPS, a coalition of care and support providers in Scotland.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC193638 (Scotland)

Registered Charity number
SC028984

Registered office
Suite 421A
The Pentagon Centre
36-38 Washington Street
Glasgow
G3 8AZ

Report of the Trustees
for the Year Ended 31 March 2026

Trustees
Ms L McKay (resigned 8.9.26)
P McGinley
Ms L Crawford
K Mohammed
Ms K Watson
S Smart
Mrs A Hayden (resigned 10.2.26)
Miss S Ahmed
Mrs A Williams (resigned 9.5.25)
M Legowski (appointed 4.12.25)
L Macrae (appointed 4.6.26)
L Thomson (appointed 4.6.26)

Company Secretary
Mrs H Calvo

Auditors
Gillespie & Anderson
Statutory Auditors
Chartered Accountants
147 Bath Street
Glasgow
G2 4SN

Bankers
The Royal Bank of Scotland plc
1 Moncrieff Street
Paisley
PA3 2AW

Chief Executive Officer
H Calvo

Deputy Executive Officer
L Muir

TRUSTEES' RESPONSIBILITY STATEMENT
The trustees (who are also the directors of Neighbourhood Networks for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

TRUSTEES' RESPONSIBILITY STATEMENT - continued

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees 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 income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees 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.

Auditors

The Auditors, Gillespie & Anderson, Chartered Accountants, Statutory Auditors, have expressed a willingness to continue in office.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 9 September 2026 and signed on the board's behalf by:

Mr P McGinley

P McGinley - Trustee

Report of the Independent Auditors to the Trustees and Members of Neighbourhood Networks (Registered number: SC193638)

Opinion

We have audited the financial statements of Neighbourhood Networks (the 'charitable company') for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 Financial Reporting Standard 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, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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.

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 Auditors' 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 the provisions available for small entities, in the circumstances set out in note 20 to the financial statements, 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 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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 Report of the Trustees.

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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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:

Our approach and assessment were as follows:

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.

Enquire of management and review supporting documentation concerning the charity's policies and procedures relating to:
- identify, evaluate and comply with laws and regulations and their awareness of any instances of non-compliance;
- detect and respond to the risks of irregularities, fraud and their knowledge of any actual, suspected or alleged fraud;
- internal controls established to mitigate risks related to, unusual items, fraud or non-compliance with laws and regulations.

Obtain an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the charity. The key laws and regulations we considered in this context included the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006, Companies Act 2006 and the applicable Statement of Recommended Practice (SORP) together with health and safety regulations, employment legislation and data protection legislation.

Discuss among the engagement team how and where irregularities might occur in the financial statements and potential indicators of fraud. Identify potential audit risks in relation to income recognition, authorisation of expenses and possible management override of controls.

Communicate relevant identified laws and regulations and potential irregularity risks to all engagement team members and remain alert to any indications of unusual items, fraud or non-compliance with laws and regulations throughout the audit.

Review all Minutes of Meetings of those charged with governance, Reports and correspondence with HMRC and legal advisers.

Perform audit testing which covers the audit assumptions of: existence, completeness, rights and obligations, accuracy and valuation in respect of income recognition and expenditure incurred.

Evaluate the overall presentation, structure and content of the financial statements, including disclosures, by performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to an irregularity or fraud. Agree financial statement disclosures to underlying documents.

Assess whether the financial statements represent the underlying transactions and events in a manner that achieves compliance with relevant laws and regulations.

To address the risk of fraud through management override of controls and management bias, we: assess the rationale behind significant or unusual transactions identified through audit testing and assess where management judgement used in determining accounting estimates were indicative of potential bias.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence.

Material misstatements that arise due to fraud can be harder to detect that those that arise from error as they may involve deliberate concealment or collusion.

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

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 the trustees those matters we are required to state to them in an auditors' 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.

Alastair Stewart BA (Hons) CA (Senior Statutory Auditor)
for and on behalf of Gillespie & Anderson
Statutory Auditors
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
147 Bath Street
Glasgow
G2 4SN

9 September 2026

Neighbourhood Networks

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,289,810	-	1,289,810	1,247,425
Charitable activities	5				
Main charitable activity		-	122,009	122,009	106,946
Other trading activities	3	10,850	-	10,850	9,000
Investment income	4	4,990	-	4,990	5,711
Total		1,305,650	122,009	1,427,659	1,369,082
EXPENDITURE ON					
Charitable activities	6				
Main charitable activity		1,259,310	120,343	1,379,653	1,350,352
NET INCOME		46,340	1,666	48,006	18,730
RECONCILIATION OF FUNDS					
Total funds brought forward		624,748	7,713	632,461	613,731
TOTAL FUNDS CARRIED FORWARD		671,088	9,379	680,467	632,461

The notes form part of these financial statements

Balance Sheet
31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	13	13,010	555	13,565	4,122
CURRENT ASSETS					
Debtors	14	13,247	-	13,247	32,157
Cash at bank and in hand		693,959	8,823	702,782	663,273
		707,206	8,823	716,029	695,430
CREDITORS					
Amounts falling due within one year	15	(49,127)	-	(49,127)	(67,091)
NET CURRENT ASSETS		658,079	8,823	666,902	628,339
TOTAL ASSETS LESS CURRENT LIABILITIES		671,089	9,378	680,467	632,461
NET ASSETS		671,089	9,378	680,467	632,461
FUNDS	17				
Unrestricted funds				671,089	624,748
Restricted funds				9,378	7,713
TOTAL FUNDS				680,467	632,461

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 9 September 2026 and were signed on its behalf by:

Mr P. McGinley

P McGinley - Trustee

The notes form part of these financial statements

Neighbourhood Networks

Cash Flow Statement
for the Year Ended 31 March 2026

	Notes	2026 £	2025 £
Cash flows from operating activities			
Cash generated from operations	1	47,845	164,645
Net cash provided by operating activities		47,845	164,645
Cash flows from investing activities			
Purchase of tangible fixed assets		(13,326)	(6,154)
Interest received		4,990	5,711
Net cash used in investing activities		(8,336)	(443)
Change in cash and cash equivalents in the reporting period		39,509	164,202
Cash and cash equivalents at the beginning of the reporting period		663,273	499,071
Cash and cash equivalents at the end of the reporting period		702,782	663,273

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 March 2026

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2026 £	2025 £
Net income for the reporting period (as per the Statement of Financial Activities)	48,006	18,730
Adjustments for:		
Depreciation charges	3,883	12,268
Interest received	(4,990)	(5,711)
Decrease in debtors	18,910	118,838
(Decrease)/increase in creditors	(17,964)	20,520
Net cash provided by operations	47,845	164,645

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.25 £	Cash flow £	At 31.3.26 £
Net cash			
Cash at bank and in hand	663,273	39,509	702,782
	663,273	39,509	702,782
Total	663,273	39,509	702,782

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are sufficient cash resources and reserves at the year end. They have accessed all available support which has been available at local and national levels. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

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

Critical accounting judgements and key sources of estimation uncertainty
The Trustees have made judgements, estimates and assumptions that affect the amounts reported within the financial statements during the year. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. The Trustees estimates, assumptions and judgements that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements are addressed and detail is provided in the associated notes.

Income
All income is recognised when the charity is entitled to the income, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies consists of donations, grants and legacies. Donations are recognised when the charity is entitled to the income, receipt of the income is probable and the amount can be measured reliably. Income from grants, not subject to performance related conditions, is recognised when the charity has entitlement to the funds, it is probable that the income will be received, the amount can be measured reliability and it is not deferred. Income from government grants is recognised when received as the accrual model is not permitted by the Statement of Recommended Practice. Legacy income is recognised when it is probable that it will be received.

Charitable activities income is received for the services offered as part of the charitable activities of the charity. Income from performance related grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliability.

Other trading activities income is received from fundraising events held.

Investment income consists of bank interest. It is included when receipt is probable and the amount can be measured reliably.

Other income relates to items not included within the above categories.

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

Expenditure is recognised on an accrual basis when a legal liability is incurred, payment of the liability is probable and the amount can be measured reliably. The amount includes any VAT which cannot be fully recovered. VAT is reported as part of the expenditure to which it relates.

continued...

1. ACCOUNTING POLICIES - continued

Expenditure

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Charitable activities comprise all resources expended undertaking work to meet the charity's charitable objectives. Such costs include the direct costs of charitable activities approved by the charity and all support costs relating to these activities. Governance costs include direct resources expended in the general running of the charity and are primarily associated with constitutional and statutory requirements. These costs are allocated entirely to charitable activities.

Allocation and apportionment of costs

Support costs are allocated wholly to charitable activities. Whilst the Trustees recognise that a small part of some items of expenditure included in support costs do relate to indirect governance costs, they are of the opinion that the time and costs involved in performing such an analysis outweigh the potential benefits arising from any such work.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	-	10% on cost
Fixtures and fittings	-	25% on cost
Computer equipment	-	33% on cost

All tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. It is the charity's policy to capitalise all relevant expenditure greater than £500.

Taxation

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

Fund accounting

Funds are classified as either unrestricted funds or restricted funds, defined as follows:

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate unrestricted designated fund. This designation has an administrative purpose only and does not legally restrict the Trustees discretion to apply the funds.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal process, but still within the wider objects of the charity.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity has no complex financial instruments but does hold basic financial instruments of; cash at bank, debtors and creditors.

continued...

1. ACCOUNTING POLICIES - continued

Cash and cash equivalents comprise cash at bank and on hand, foreign currency on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. A bank overdraft would be shown within current liabilities.

Debtors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less losses for bad debts except where the effect of discounting would be immaterial. In such cases, debtors are stated at cost less losses for bad debts.

Creditors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate unless the effect of discounting would be immaterial. In such cases creditors are stated at cost.

Employee benefits
The total cost of employee benefits to which employees have become entitled as a result of service rendered to the entity during the reporting period are recognised and charged to the profit and loss account in the period to which they relate.

The costs of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Volunteers
In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements due to inaccurate measurement bases.

Provision for liabilities
A provision is initially recognised when there is an obligation at the balance sheet date as the result of a past event, it is probable that there will be the transfer of funds in settlement and the amount of the obligation can be estimated reliably. The provision is subsequently measured by placing a charge against the provision only for expenditure for which the provision was originally recognised.

2. DONATIONS AND LEGACIES

	2026	2025
	£	£
Service contracts	1,288,573	1,245,653
Donations	1,237	1,772
	1,289,810	1,247,425

3. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Fundraising events	10,850	9,000

continued...

4. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	4,990	5,711

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2026	2025
		£	£
Grants	Main charitable activity	122,009	106,946

Grants received, included in the above, are as follows:

	2026	2025
	£	£
Other small grants	2,557	-
Scottish Government - Equalities & Human Rights Fund	93,957	93,956
Voluntary Action	1,465	2,092
Scottish Social Services Council	2,400	2,400
Inspiring Scotland	18,130	-
David Solomon Charitable Trust	-	500
JTH Charitable Trust	-	500
Hugh Fraser Foundation	-	2,000
Glasgow Council for the Voluntary Sector	-	5,498
Kells Trust	2,500	-
The Mary Andrew Chairtable Trust	1,000	-
	122,009	106,946

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Main charitable activity	775,601	604,052	1,379,653

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2026	2025
	£	£
Staff costs	705,522	707,767
Telephone	3,382	3,632
Sundries	810	-
Travel & subsistence	30,461	33,480
Equipment	9,048	9,159
Room hire & catering	-	1,187
Training	12,493	10,421
Project expenses	13,885	7,190
	775,601	772,836

continued...

8. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Main charitable activity	590,712	13,340	604,052

Support costs, included in the above, are as follows:

Management

	2026 Main charitable activity	2025 Total activities
	£	£
Wages	418,710	366,601
Social security	42,270	31,743
Pensions	20,102	17,793
Rent	21,736	24,720
Rates and water	-	984
Insurance	12,315	7,390
Light and heat	748	3,581
Telephone	3,489	2,932
Postage and stationery	3,599	3,480
Advertising	8,155	5,944
Sundries	5,266	5,867
Travel & subsistence	2,656	2,880
Training	2,188	2,521
Computer expenses	15,700	14,630
Repairs & renewals	235	275
Office expenses	1,775	18,755
Recruitment expenses	3,922	7,561
Subscriptions	19,743	17,702
Professional fees	1,620	12,735
Bank charges	2,599	2,390
Depreciation of tangible and heritage assets	3,884	12,268
	590,712	562,752

Governance costs

	2026 Main charitable activity	2025 Total activities
	£	£
Auditors' remuneration	9,760	8,601
Non-audit services	2,878	5,531
Other expenses	702	632
	13,340	14,764

continued...

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2026	2025
	£	£
Auditors' remuneration	9,760	8,601
Non-audit services	2,878	5,531
Depreciation - owned assets	3,883	12,268
Other operating leases	21,736	24,720

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

No travel expenses (2025: £76) were reimbursed to trustees (2025: one) in the year to 31 March 2026.

11. STAFF COSTS

	2026	2025
	£	£
Wages and salaries	1,032,115	1,000,284
Social security costs	108,359	78,879
Other pension costs	46,130	44,741
	1,186,604	1,123,904

The average monthly number of employees during the year was as follows:

	2026	2025
Management	15	9
Admin and operational	28	35
	43	44

No employees received emoluments in excess of £60,000.

Redundancy/termination payments of £17,047 (2025 - £853) were made in the year. No amounts were outstanding at the year end (2025 - £Nil).

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,246,805	620	1,247,425
Charitable activities			
Main charitable activity	500	106,446	106,946
Other trading activities	9,000	-	9,000
Investment income	5,711	-	5,711
Total	1,262,016	107,066	1,369,082
EXPENDITURE ON			
Charitable activities			
Main charitable activity	1,245,555	104,797	1,350,352
NET INCOME	16,461	2,269	18,730
RECONCILIATION OF FUNDS			
Total funds brought forward	608,287	5,444	613,731
TOTAL FUNDS CARRIED FORWARD	624,748	7,713	632,461

13. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2025	20,212	313	43,069	63,594
Additions	-	-	13,326	13,326
Disposals	(20,212)	-	(15,680)	(35,892)
At 31 March 2026	-	313	40,715	41,028
DEPRECIATION				
At 1 April 2025	20,212	313	38,947	59,472
Charge for year	-	-	3,883	3,883
Eliminated on disposal	(20,212)	-	(15,680)	(35,892)
At 31 March 2026	-	313	27,150	27,463
NET BOOK VALUE				
At 31 March 2026	-	-	13,565	13,565
At 31 March 2025	-	-	4,122	4,122

continued...

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Other debtors	2,313	22,411
Prepayments and accrued income	10,934	9,746
	13,247	32,157

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Social security and other taxes	22,138	19,184
Other creditors	7,085	16,905
Accruals and deferred income	19,904	31,002
	49,127	67,091

16. LEASING AGREEMENTS

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

	2026	2025
	£	£
Within one year	23,335	21,332
Between one and five years	-	494
	23,335	21,826

17. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds			
General fund	435,448	46,341	481,789
Organisational Development Fund	74,300	-	74,300
Organisation Contingency Fund	115,000	-	115,000
	624,748	46,341	671,089
Restricted funds			
Wellbeing Fund	3,852	1,460	5,312
Technical Fund	3,861	(350)	3,511
Learning Disability Fund	-	555	555
	7,713	1,665	9,378
TOTAL FUNDS	632,461	48,006	680,467

continued...

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,305,650	(1,259,309)	46,341
Restricted funds			
Wellbeing Fund	9,921	(8,461)	1,460
Equality & Human Rights Fund	93,957	(93,957)	-
Technical Fund	-	(350)	(350)
Learning Disability Fund	18,131	(17,576)	555
	122,009	(120,344)	1,665
TOTAL FUNDS	1,427,659	(1,379,653)	48,006

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds	608,287	16,461	624,748
Restricted funds			
Wellbeing Fund	2,203	1,649	3,852
Technical Fund	3,241	620	3,861
	5,444	2,269	7,713
TOTAL FUNDS	613,731	18,730	632,461

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	1,262,016	(1,245,555)	16,461
Restricted funds			
Wellbeing Fund	12,490	(10,841)	1,649
Equality & Human Rights Fund	93,956	(93,956)	-
Technical Fund	620	-	620
	107,066	(104,797)	2,269
TOTAL FUNDS	1,369,082	(1,350,352)	18,730

continued...

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds	608,287	62,802	671,089
Restricted funds			
Wellbeing Fund	2,203	3,109	5,312
Technical Fund	3,241	270	3,511
Learning Disability Fund	-	555	555
	5,444	3,934	9,378
TOTAL FUNDS	613,731	66,736	680,467

Net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	2,567,666	(2,504,864)	62,802
Restricted funds			
Wellbeing Fund	22,411	(19,302)	3,109
Equality & Human Rights Fund	187,913	(187,913)	-
Technical Fund	620	(350)	270
Learning Disability Fund	18,131	(17,576)	555
	229,075	(225,141)	3,934
TOTAL FUNDS	2,796,741	(2,730,005)	66,736

Unrestricted Funds
General Fund is for the operation of the charitable objectives of the charity at the discretion of the Trustees.

Unrestricted Designated Fund
Organisational Development Fund is to allow for expenditure for the general development of the organisation, including expenditure on IT, the Outcome Focused Monitoring System, HR and Finance.

Organisational Contingency Fund is to allow for expenditure to support the changes within the organisation in relation to staff and network developments.

Restricted Funds
Equality and Human Rights Fund aims to embed and mainstream equality and human rights within policy and practice in Scotland in line with the ambitions of relevant Scottish Government strategies and the National Performance Framework. The vision is for a Scotland which is inclusive, free from discrimination, and where the human rights of everyone are respected, protected and fulfilled.

Wellbeing Fund represents a variety of financial support to allow the charity to support the mental health and wellbeing of staff and members. This includes funding from Inspiring Scotland, Voluntary Action North Lanarkshire, Arran CVS, and Cycling UK.

continued...

17. MOVEMENT IN FUNDS - continued

Technical Fund represents income raised at Kiltwalk 2022 and from the SCVO Digital Charter. The fund aims to tackle digital exclusion by improving access to the internet, building confidence and developing essential digital skills.

The Learning Disability fund allows us to continue to strengthen the Independent Network Model and is assisting in developing Peer Support Volunteers. These Volunteers are former members of a network and they will contribute their lived experiences to support and strengthen local networks.

18. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £46,131 in the year (2025 - £44,741). As at 31 March 2026, the sum of £202 of pension contributions (2025 - £6,834) was included in accrued charges.

19. RELATED PARTY DISCLOSURES

The key management of the charity are H Calvo, T MacCormack, L Muir and S Walker. The total remuneration of the key management personnel in the year was £231,788 (2025 - £174,594).

There were no Trustee donations made in the year nor in the prior year.

There were no further related party transactions for the year ended 31 March 2026.

20. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many 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.

Detailed Statement of Financial Activities for the Year Ended 31 March 2026

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Service contracts	1,288,573	1,245,653
Donations	1,237	1,772
	1,289,810	1,247,425
Other trading activities		
Fundraising events	10,850	9,000
Investment income		
Deposit account interest	4,990	5,711
Charitable activities		
Grants	122,009	106,946
Total incoming resources	1,427,659	1,369,082
EXPENDITURE		
Charitable activities		
Wages	613,405	633,683
Social security	66,089	47,136
Pensions	26,028	26,948
Telephone	3,382	3,632
Sundries	810	-
Travel & subsistence	30,461	33,480
Equipment	9,048	9,159
Room hire & catering	-	1,187
Training	12,493	10,421
Project expenses	13,885	7,190
	775,601	772,836
Support costs		
Management		
Wages	418,710	366,601
Social security	42,270	31,743
Pensions	20,102	17,793
Rent	21,736	24,720
Rates and water	-	984
Insurance	12,315	7,390
Light and heat	748	3,581
Telephone	3,489	2,932
Postage and stationery	3,599	3,480
Advertising	8,155	5,944
Sundries	5,266	5,867
Travel & subsistence	2,656	2,880
Carried forward	539,046	473,915

Detailed Statement of Financial Activities for the Year Ended 31 March 2026

	2026	2025
	£	£
Management		
Brought forward	539,046	473,915
Training	2,188	2,521
Computer expenses	15,700	14,630
Repairs & renewals	235	275
Office expenses	1,775	18,755
Recruitment expenses	3,922	7,561
Subscriptions	19,743	17,702
Professional fees	1,620	12,735
Bank charges	2,599	2,390
Improvements to property	-	3,925
Computer equipment	3,884	8,343
	590,712	562,752
Governance costs		
Auditors' remuneration	9,760	8,601
Non-audit services	2,878	5,531
Other expenses	702	632
	13,340	14,764
Total resources expended	1,379,653	1,350,352
Net income	48,006	18,730