REGISTERED COMPANY NUMBER: SC169284 (Scotland)
REGISTERED CHARITY NUMBER: SC026213

Report of the Trustees and

Financial Statements for the Year Ended 31st March 2026

for

Baillieston Community Care

A G Greig
1 Millar Grove
Hamilton
ML3 9BF

Baillieston Community Care

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for the Year Ended 31st March 2026

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Baillieston Community Care

Report of the Trustees
for the Year Ended 31st 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 31st 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).

We believe that everyone should have the opportunity for support in the community and we aim to provide this within the meaning of the objects of the company.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide support to persons living with learning disabilities, physical disabilities, degenerative illnesses, mental illness and dementia who are in need of care in the interests of social welfare, with the object of improving their conditions of life; to promote and provide training and education; to raise awareness of the needs of the people we support; and to undertake activities incidental or conducive to the charitable objects set out in the organisation's governing documents.

OUR MISSION STATEMENT

We deliver compassionate, person-led and community-based care and support, helping adults live well at every stage of life across care at home, day services and residential care.

OUR VISION

To be your first choice of care provider in Scotland

OUR AIMS

" To offer a flexible, focused approach to planning care and support.
" To support individuals and families at times of need.
" To provide learning and development opportunities that support a competent and skilled workforce.
" To develop additional services for the benefit of local communities.
" To continue to operate on a not-for-profit basis.

OUR VALUES

Compassion, Dignity, Integrity, Collaboration, Resilience

Significant activities

Baillieston Community Care provides high-quality, person-led care and support to adults, enabling people to live as independently as possible within their own homes and communities. Our principal charitable services are Care at Home, our Dementia Short Breaks Service and Bealach House Dementia Day Service. Through our wholly owned subsidiary, Extended Personal Care Ltd, the wider group also provides additional care at home services and specialist residential care at Calico House Care Home.

OBJECTIVES AND ACTIVITIES

Public benefit

Baillieston Community Care exists to make a positive and lasting difference to people across Glasgow and surrounding communities. Our services promote independence, dignity, wellbeing, inclusion and connection, helping people remain close to the relationships and communities that matter to them.

We work in partnership with the people we support, families, carers, Health and Social Care Partnerships and other professional and community partners. Feedback, outcomes and changing need inform how our services develop.

As a significant local employer, with more than 150 staff across the wider organisation, we also contribute to the local economy by providing employment, training, professional development and opportunities to build meaningful careers in social care.

Quality, Improvement and Sustainability

Quality and sustainability are considered together. During 2025/26 we continued to strengthen self-evaluation, internal audit, supervision, feedback and performance monitoring while maintaining close oversight of budgets, staffing and service capacity. Our Improvement Plan remains a live document and is updated in response to learning, inspection findings, feedback and emerging priorities.

The Board and Senior Leadership Team recognise the continuing pressures created by rising costs, workforce challenges, increasing complexity of need and constrained public finances. Resources are therefore managed carefully, with growth and new opportunities considered against quality, workforce capacity, financial sustainability and our charitable purpose.

STRATEGIC REPORT

Achievements and performance

Our Main Achievements

The year was one of significant progress across Baillieston Community Care and the wider group. Despite a difficult operating environment, we maintained a strong focus on quality, service development, leadership and long-term sustainability

Quality and Regulatory Performance

A major achievement was the consistently strong performance of our regulated services. During 2025, Baillieston Community Care's Care at Home Service, Extended Personal Care's Care at Home Service and Calico House were inspected by the Care Inspectorate, with each achieving Very Good (Grade 5) evaluations across the areas inspected. These outcomes provide important independent assurance of the quality, leadership and person-led practice across our services.

Care at Home and Community Services

Our Care at Home Service continued to support people across Glasgow to remain safe, independent and connected within their own homes and communities. In November 2025, Baillieston Community Care was successfully appointed to Glasgow's Flexible Purchasing Framework for Care and Support Services, providing an important platform for the future development of the service.

Bealach House and our Dementia Short Breaks Service continued to provide specialist support to people living with dementia and valuable respite to families and unpaid carers. Our focus remains on meaningful activity, relationships, choice and maintaining community connection.

Calico House Care Home

Calico House made significant progress during the year following its transition from respite provision to long-term residential care. The first long-term resident moved into the service in March 2025 and, by October 2025, the home had reached full occupancy. The service now provides highly personalised long-term support for adults with complex needs within a small, homely environment and has developed a waiting list.

There was also a change in leadership during October 2025. We said goodbye to Angela Hendry following her retirement and thank her for her contribution to the development of Calico House. Hayley McKay was promoted to Home Manager, strengthening the leadership of the service and bringing continuity, experience and a clear commitment to quality.

Bealach House Leadership

October 2025 also marked the retirement of our Day Service Manager, Bernie Gaffney, following 18 years of loyal service. Bernie made an outstanding contribution to Baillieston Community Care and to the people and families supported through Bealach House, and the Board records its sincere thanks for her dedication over many years.

In November 2025, we welcomed Sharon Higgins as our new Day Service Manager. Sharon brought more than 20 years of senior leadership experience from a national dementia charity. Together with Hayley's appointment at Calico House, this has further strengthened our senior leadership capacity across the organisation.

Recognition and Awards

The work of our staff and services received significant external recognition during the year. At the Scottish Care Care at Home & Housing Support Awards in May 2025, Baillieston Community Care was a finalist in both the Positive Impact category, recognising Bernie Gaffney, and the Technology and People category.

In October 2025, the organisation was also a finalist at the Leaders in Care Awards for Home Care Technology, recognising our continued commitment to using technology to enhance care and independence.

In November 2025, Hayley McKay, Home Manager at Calico House, was awarded Nurse of the Year at the Scottish Care Care Home Awards. This was a significant personal achievement for Hayley and a proud moment for the wider organisation.

Innovation and Care Technology

Care technology remained an important area of development. We continued to explore how ethical and proportionate use of digital solutions can enhance independence, provide reassurance, support staff and improve outcomes. Our approach remains firmly focused on technology complementing, rather than replacing, the human relationships at the heart of good social care.

Leadership and Sector Influence

Our Chief Executive continued to contribute to social care beyond the organisation. During the year he was elected Chair of Scottish Care for a three-year tenure, providing an opportunity to represent independent social care providers at a national level. He also continued his role as Independent Sector Representative on the Glasgow Integration Joint Board, contributing the perspective of independent providers to strategic discussions on health and social care.
In his capacity as Chair of Scottish Care, our Chief Executive was invited to participate in the Five Nations Care Forum, creating further opportunities to share learning and contribute to discussion on the future of social care across the UK and Ireland. This external engagement supports the organisation by strengthening relationships, bringing wider learning back into our services and ensuring the experience of community-based providers is represented in strategic conversations.

Political and Community Engagement

During August 2025, we increased our engagement with elected representatives to discuss the pressures facing social care while also promoting the positive contribution of our charity and workforce. We were pleased to welcome Patrick Harvie MSP, Dame Jackie Baillie MSP and Paul Sweeney MSP to the organisation. These visits provided an opportunity for open discussion about funding, workforce sustainability and the importance of high-quality community-based care, while allowing elected representatives to hear directly about our services and the experiences of the sector.

Our People and Leadership Development

Our workforce remains central to our success. Throughout the year we continued to invest in learning and development, supervision, staff wellbeing and leadership. Recruitment and retention remain challenging across social care, and we continue to review how we recognise, support and retain skilled and compassionate staff.
Leadership development has remained an important priority as the organisation has grown. We continue to strengthen accountability, collaborative working and opportunities for managers and staff to contribute to service improvement.

Financial Sustainability and Responsible Growth

Financial sustainability remained a major focus throughout 2025/26. The Board and Leadership Team maintained close oversight of income, expenditure, staffing, cash flow and service performance in response to continuing cost pressures across the sector.
Extended Personal Care Ltd made significant progress during the year, supported by the successful development of Calico House and continued Care at Home provision. The charity and its wholly owned subsidiary are managed with a long-term view, ensuring that decisions support sustainable services and the charitable purposes of Baillieston Community Care.

Looking Ahead

We enter the next year with a clear focus on quality, sustainability and people. We will continue to invest in our workforce and leadership, develop appropriate technology, strengthen partnerships and consider new opportunities where they support our charitable purpose and improve outcomes.
The achievements of 2025/26 reflect the commitment of our staff, volunteers, Trustees and partners. The Board is grateful to everyone who has contributed to another year of progress and, most importantly, to the people and families who continue to place their trust in our organisation.

STRATEGIC REPORT

Financial review

Financial position

The Statement of Financial Activities shows a net deficit of £15,765. Grant income remained steady during the year.

The board has adopted a plan to review the services provided and to try and increase future income from these sources.

Reserves policy

Reserves may be held where the Trustees feel there is a need to do so to ensure the charity's financial well-being and continuation. The Trustees have decided that the levels of reserves are adequate at £200,000 for the year.

Principal risks and uncertainties

The Board of Trustees regularly reviews the principal risks facing Baillieston Community Care and the actions required to manage and mitigate them. Significant risks are monitored through the organisation's governance, financial and quality assurance arrangements.

Financial Sustainability

Rising employment costs, inflation, commissioning pressures and constrained public finances remain significant risks. These are managed through budget monitoring, cash-flow oversight, expenditure review, service-level performance monitoring and regular reporting to the Board.

Workforce

Recruitment, retention and workforce availability continue to affect social care. We mitigate this through workforce planning, learning and development, staff engagement, leadership development and initiatives designed to support retention and resilience.

Quality, Regulation and Safeguarding

Maintaining safe, high-quality and compliant services is fundamental. Quality is monitored through audit, supervision, incident and complaint review, feedback, self-evaluation and our Improvement Plan, alongside open engagement with regulators.

Increasing Complexity and Demand

People accessing social care increasingly require more complex support. Individual arrangements, staffing and organisational capacity are reviewed to ensure services remain safe, appropriate and sustainable.

Information Governance, Cyber Security and Technology

Greater use of digital systems creates opportunities alongside risks relating to cyber security, data protection and system resilience. Digital infrastructure, policies and security arrangements are kept under review, with new technology introduced responsibly.

Business Continuity

Business continuity arrangements are maintained to support essential services during staffing pressures, adverse weather, utility or technology failures and other significant disruption.

The Board recognises that risk cannot be eliminated entirely. Our approach is to identify emerging risks early, maintain appropriate controls and balance opportunity with our responsibilities to the people we support, our workforce and the long-term sustainability of the charity.

STRATEGIC REPORT

Financial and risk management objectives and policies

The Trustees review the major risks associated with the activities of the charity on a regular basis, combined with an annual review of internal controls over key systems and established systems to mitigate significant risks. However they believe given the adverse conditions currently faced by the charity that an increase in the reserves amount held would be beneficial and help provide stability.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Baillieston Community Care was established as a company limited by guarantee and is registered as a charity. The affairs of the Company are governed by its memorandum and articles of association. The liability of the members, in the event of the Company being wound-up, is limited to a sum not exceeding £1.00.

Recruitment and appointment of new trustees

Trustees are appointed at the Annual General Meeting. The maximum number is 10. A list of procedures, duties and training is contained within the Articles of Association.

Organisational structure

Baillieston Community Care is governed by a Board of Trustees who have overall responsibility for the strategic direction and governance of the organisation. The day-to-day management is led by the Chief Executive Officer, David Reilly, supported by an experienced Senior Leadership Team responsible for the operational delivery, management and performance of services across Baillieston Community Care and its wholly owned subsidiary, Extended Personal Care Ltd.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC169284 (Scotland)

Registered Charity number

SC026213

Registered office

Parkhead School House
135 Westmuir Street
Parkhead
Glasgow
G31 5EX

Trustees

Mrs J E Butler Carer (Vice Chair)
M R Fowler Business Manager/Treasurer
Mrs M Arbuckle Programme Manager
Mrs M Miller Retired (Chairperson)
J J Quinn Managing Director (resigned 12.12.25)
D J Reilly Chief Executive Officer

Company Secretary

D J Reilly

Auditors

A G Greig
1 Millar Grove
Hamilton
ML3 9BF

Report of the Trustees
for the Year Ended 31st March 2026

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Baillieston Community Care 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).

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;
- state whether applicable 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 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, A G Greig, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ..10/11/26..... and signed on the board's behalf by:

M. Miller
.....
Mrs M Miller - Trustee

Report of the Independent Auditors to the Trustees and Members of Baillieston Community Care

Opinion

We have audited the financial statements of Baillieston Community Care (the 'charitable company') for the year ended 31st 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st 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.

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 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.

Report of the Independent Auditors to the Trustees and Members of Baillieston Community Care

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.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, 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:

- whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed,
- the reasonableness of significant accounting estimates made by the trustees; and
- the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report,

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.

Report of the Independent Auditors to the Trustees and Members of Baillieston Community Care

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.

Alan Greig (Senior Statutory Auditor)
for and on behalf of A G Greig
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
1 Millar Grove
Hamilton
ML3 9BF

Date: .....

Baillieston Community Care

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

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	136,050	388,559	524,609	443,648
Other trading activities	3	2,298,442	-	2,298,442	2,434,182
Investment income	4	124	-	124	134
Total		2,434,616	388,559	2,823,175	2,877,964
OPERATING EXPENDITURE ON					
Charitable activities	5				
Charitable Expenditure - Day Centre		216,920	-	216,920	237,645
Charitable Expenditure - Home Care		1,516,018	412,045	1,928,063	1,957,643
Charitable Expenditure - Administrative		693,957	-	693,957	687,517
Total		2,426,895	412,045	2,838,940	2,882,805
NET INCOME/(EXPENDITURE)		7,721	(23,486)	(15,765)	(4,841)
RECONCILIATION OF FUNDS					
Total funds brought forward		384,656	311,491	696,147	700,988
TOTAL FUNDS CARRIED FORWARD		392,377	288,005	680,382	696,147

The notes form part of these financial statements

Baillieston Community Care

Balance Sheet
31st March 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	12	186,375	-	186,375	214,089
Investments	13	512,826	-	512,826	512,826
		699,201	-	699,201	726,915
CURRENT ASSETS					
Debtors	14	349,058	80,325	429,383	371,495
Cash at bank and in hand		156,226	207,680	363,906	246,860
		505,284	288,005	793,289	618,355
CREDITORS					
Amounts falling due within one year	15	(412,224)	-	(412,224)	(321,615)
NET CURRENT ASSETS		93,060	288,005	381,065	296,740
TOTAL ASSETS LESS CURRENT LIABILITIES		792,261	288,005	1,080,266	1,023,655
CREDITORS					
Amounts falling due after more than one year	16	(399,884)	-	(399,884)	(327,508)
NET ASSETS		392,377	288,005	680,382	696,147
FUNDS	19				
Unrestricted funds				392,377	384,656
Restricted funds				288,005	311,491
TOTAL FUNDS				680,382	696,147

The financial statements were approved by the Board of Trustees and authorised for issue on 12/11/26 and were signed on its behalf by:

M. Miller

M Miller - Trustee

The notes form part of these financial statements

Baillieston Community Care

Cash Flow Statement
for the Year Ended 31st March 2026

	Notes	2026 £	2025 £
Cash flows from operating activities			
Cash generated from operations	1	45,786	532,164
Net cash provided by operating activities		45,786	532,164
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,724)	(23,800)
Purchase of fixed asset investments		(512,826)	(512,826)
Sale of tangible fixed assets		1,789	4,000
Interest received		124	134
Net cash used in investing activities		(513,637)	(532,492)
Cash flows from financing activities			
New loans in year		398,000	-
Loan repayments in year		301,856	22,478
Capital repayments in year		(114,959)	(45,247)
Net cash provided by/(used in) financing activities		584,897	(22,769)
Change in cash and cash equivalents in the reporting period		117,046	(23,097)
Cash and cash equivalents at the beginning of the reporting period		246,860	269,957
Cash and cash equivalents at the end of the reporting period		363,906	246,860

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, with the exception of investments which are included at market value.

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

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 resources.

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

Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities. Value Added Tax is not recoverable by the Charity and is, therefore, included in the relevant costs in the statement of Financial Activites.

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

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

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

Hire purchase and leasing commitments
The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

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.

continued...

2. DONATIONS AND LEGACIES

	2026	2025
	£	£
Donations	524,609	443,648

	Restricted	Unrestricted	2025
	£'s	£'s	£'s
Glasgow City Council (GCC)	338,748	0	345,244
Extended Personal Care	0	130,000	0
National Lottery Community Fund - Awards for All	0	0	20,000
J & J R Wilson Trust	2,500	0	2,000
Allied Vehicles Charitable Trust	0	0	2,173
W A Cargill Fund	0	3,000	3,000
Murdoch Forrest Charitable Trust	2,200	0	0
Shared Care Scotland - Creative Breaks Fund	15,360	0	14,904
Cruden Foundation Limited	500	0	0
Miss E C Hendry's Charitable Trust	750	0	500
Saints & Sinners Club of Scotland	1,250	0	1,250
Christina Mary Hendrie Trust	7,500	0	7,500
Souter Charitable Trust	0	0	3,000
Hayes Family	0	0	1,000
The Brownlie Charitable Trust	0	0	2,000
Bellahouston Bequest Fund	5,000	0	4,000
Arnold Clark Community Fund	0	0	1,000
James Wood Bequest Fund	0	0	1,000
W O Street Charitable Foundation	0	0	3,000
JTH Charitable Trust	500	0	500
Hugh Fraser Foundation	5,000	0	5,000
Rowlands Pharmacy	250	0	0
Glasgow Guarantee	8,000	0	0
Glasgow City Council - Area Budget	0	0	7,000
Scottish Social Services Council (VSDF)	0	0	11,400
Percy Bilton Charity	0	0	4,000
City Comm UK Ltd	1,000	0	0
Misc Donations	0	3,050	4,178
Total	388,558	136,050	443,649

3. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Operating Income	2,298,442	2,434,182

continued...

4. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	124	134

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Charitable Expenditure - Day Centre	216,920	-	216,920
Charitable Expenditure - Home Care	1,928,063	-	1,928,063
Charitable Expenditure - Administrative	-	693,957	693,957
	2,144,983	693,957	2,838,940

6. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Charitable Expenditure - Administrative	36,848	657,109	693,957

7. NET INCOME/(EXPENDITURE)

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

	2026	2025
	£	£
Auditors' remuneration	6,300	6,500
Accountancy Fees	4,250	3,950
Depreciation - owned assets	28,649	33,574
Hire of plant and machinery	44,458	29,196
Deficit on disposal of fixed assets	-	935

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2026 nor for the year ended 31st March 2025.

continued...

9. STAFF COSTS

	2026	2025
	£	£
Wages and salaries	2,327,432	2,371,084
Other pension costs	31,456	32,900
	2,358,888	2,403,984

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

	2026	2025
Care Staff	87	141
Administration	13	13
	100	154

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2026	2025
£70,001 - £80,000	1	1

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,178	436,470	443,648
Other trading activities	2,434,182	-	2,434,182
Investment income	134	-	134
Total	2,441,494	436,470	2,877,964
OPERATING EXPENDITURE ON			
Charitable activities			
Charitable Expenditure - Day Centre	237,645	-	237,645
Charitable Expenditure - Home Care	1,624,420	333,223	1,957,643
Charitable Expenditure - Administrative	687,517	-	687,517
Total	2,549,582	333,223	2,882,805
NET INCOME/(EXPENDITURE)	(108,088)	103,247	(4,841)
RECONCILIATION OF FUNDS			
Total funds brought forward	492,744	208,244	700,988
TOTAL FUNDS CARRIED FORWARD	384,656	311,491	696,147

continued...

11. ANALYSIS OF FUNDS

	B/FWD £'s	Income £'s	Expenditure £'s	C/FWD £'s
Unrestricted Funds				
W A Cargill Fund	0	3,000	(3,000)	0
Misc Donation	0	3,050	(3,050)	0
Extended Personal Care	0	130,000	(130,000)	0
	0	136,050	(136,050)	0
Restricted Funds				
Glasgow City Council (GCC)	92,639	338,748	(351,062)	80,325
J & J R Wilson Trust	0	2,500	(2,500)	0
Shared Care Scotland - Creative Breaks Fund	7,452	15,360	(15,132)	7,680
Cruden Foundation	0	500	(500)	0
Miss E C Hendry's Charitable Trust	0	750	(750)	0
Saints & Sinners Club of Scotland	0	1,250	(1,250)	0
Christina Mary Hendrie Trust	0	7,500	(7,500)	0
Murdoch Forrest Charitable Trust	0	2,200	(2,200)	0
Glasgow Guarantee	0	8,000	(8,000)	0
Bellahouston Bequest Fund	0	5,000	(5,000)	0
Rowlands Pharmacy	0	250	(250)	0
JTH Charitable Trust	0	500	(500)	0
Hugh Fraser Foundation	0	5,000	(5,000)	0
City Comm UK Ltd	0	1,000	(1,000)	0
Scottish Social Services Council (VSDF)	11,400	0	(11,400)	0
	111,491	388,558	(412,044)	88,005
Designated Funds	200,000	0	0	200,000
Total Funds	311,491	524,608	(548,094)	288,005

12. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1st April 2025	96,842	80,760	191,457	28,230	397,289
Additions	-	2,724	-	-	2,724
Disposals	-	(1,988)	-	-	(1,988)
At 31st March 2026	96,842	81,496	191,457	28,230	398,025
DEPRECIATION					
At 1st April 2025	29,053	39,417	91,197	23,533	183,200
Charge for year	9,684	4,228	13,563	1,174	28,649
Eliminated on disposal	-	(199)	-	-	(199)
At 31st March 2026	38,737	43,446	104,760	24,707	211,650
NET BOOK VALUE					
At 31st March 2026	58,105	38,050	86,697	3,523	186,375
At 31st March 2025	67,789	41,343	100,260	4,697	214,089

continued...

13. FIXED ASSET INVESTMENTS

There were no investment assets outside the UK.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade debtors	132,143	74,525
Other debtors	296,141	296,175
Prepayments and accrued income	1,099	795
	429,383	371,495

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Hire purchase (see note 18)	10,098	10,098
Trade creditors	4,406	7,525
Other creditors	348,890	241,420
Accrued expenses	48,830	62,572
	412,224	321,615

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2026	2025
	£	£
Bank loans (see note 17)	384,329	301,856
Hire purchase (see note 18)	15,555	25,652
	399,884	327,508

17. LOANS

An analysis of the maturity of loans is given below:

	2026	2025
	£	£
Amounts falling between one and two years:		
Bank loans - 1-2 years	41,053	45,867
Amounts falling due between two and five years:		
Bank loans - 2-5 years	343,276	255,989

continued...

18. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	2026 £	2025 £
Net obligations repayable:		
Within one year	10,098	10,098
Between one and five years	15,555	25,652
	25,653	35,750

19. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	384,656	7,721	392,377
Restricted funds			
Designated Funds	200,000	-	200,000
Restricted	111,491	(23,486)	88,005
	311,491	(23,486)	288,005
TOTAL FUNDS	696,147	(15,765)	680,382

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,434,616	(2,426,895)	7,721
Restricted funds			
Restricted	388,559	(412,045)	(23,486)
TOTAL FUNDS	2,823,175	(2,838,940)	(15,765)

continued...

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted fund	492,744	(108,088)	384,656
Restricted funds			
Designated Funds	200,000	-	200,000
Restricted	8,244	103,247	111,491
	208,244	103,247	311,491
TOTAL FUNDS	700,988	(4,841)	696,147

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	2,441,494	(2,549,582)	(108,088)
Restricted funds			
Restricted	436,470	(333,223)	103,247
TOTAL FUNDS	2,877,964	(2,882,805)	(4,841)

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 fund	492,744	(100,367)	392,377
Restricted funds			
Designated Funds	200,000	-	200,000
Restricted	8,244	79,761	88,005
	208,244	79,761	288,005
TOTAL FUNDS	700,988	(20,606)	680,382

continued...

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	4,876,110	(4,976,477)	(100,367)
Restricted funds			
Restricted	825,029	(745,268)	79,761
TOTAL FUNDS	5,701,139	(5,721,745)	(20,606)

20. RELATED PARTY DISCLOSURES

In November 2022 Baillieston Community Care purchased the entire share capital of Extended Personal Care Ltd and retained a dividend of £20,000 They then refurbished the property to the sum of £97,198 in 2023 and a further £166,432 in 2024 which are reflected in the accounts for those years. As at 31 March 2026, the related party still owes £326,141. The trustees are of the opinion that this amount is recoverable. This is disclosed in Other Debtors at note 14.

Baillieston Community Care

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

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	524,609	443,648
Other trading activities		
Operating Income	2,298,442	2,434,182
Investment income		
Deposit account interest	124	134
Total incoming resources	2,823,175	2,877,964
OPERATING EXPENDITURE		
Charitable activities		
Wages	1,911,948	1,956,846
Pensions	29,691	31,767
Rates and water	22,790	21,741
Insurance	21,847	24,006
Light and heat	3,780	6,615
Telephone	376	376
Staff Travel	5,570	3,881
Motor & Travel	62,263	73,849
Activities & Outings	7,795	1,040
Repairs	6,724	5,015
Cleaning	1,330	1,394
Training	11,892	14,320
Workwear	6,143	1,964
Provisions	12,671	11,990
Other Supplies	12,586	8,476
Fundraising Costs	4,329	4,596
Improvements to property	9,684	9,684
Motor vehicles	13,564	17,728
	2,144,983	2,195,288
Support costs		
Finance		
Bank charges	8,488	2,043
HP Interest	28,360	28,946
	36,848	30,989
Governance costs		
Wages	415,484	414,238
Pensions	1,765	1,133
Auditors' remuneration	6,300	6,500
Carried forward	423,549	421,871

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

	2026 £	2025 £
Governance costs		
Brought forward	423,549	421,871
Accountancy Fees	4,250	3,950
Hire of plant and machinery	44,458	29,196
Rates and water	22,790	21,741
Insurance	21,847	24,006
Telephone	55,627	53,095
Postage and stationery	10,976	15,597
Sundries	9,861	21,942
Professional Fees	7,906	4,392
Staff Travel	162	628
Conferences & Entertainment	3,839	4,676
Repairs	1,334	726
Cleaning	534	264
Subscriptions	10,782	8,318
Software	9,552	14,396
Employment Services	10,550	11,030
Fundraising Costs	4,329	4,596
Staff Admin	7,960	7,953
Administrative Expenses	1,401	1,056
Fixtures and fittings	4,228	4,594
Computer equipment	1,174	1,566
Loss on sale of tangible fixed assets	-	935
	657,109	656,528
Total resources expended	2,838,940	2,882,805
Net expenditure	(15,765)	(4,841)