REGISTERED COMPANY NUMBER: SC291462 (Scotland)
REGISTERED CHARITY NUMBER: SC049135

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2026

for

Community InfoSource

Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

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for the Year Ended 31 March 2026

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Community InfoSource

Reference and Administrative Details
for the Year Ended 31 March 2026

TRUSTEES	A Zada (Chair) D F Sim (Deputy Chair) A S Bisiriyu (Secretary) S L Ouattara (Treasurer) E Dudley O Ndoti (resigned 1.10.25) S R Arthur M Ndlovu
REGISTERED OFFICE	Tontine 20 Trongate Glasgow G1 5ES
REGISTERED COMPANY NUMBER	SC291462 (Scotland)
REGISTERED CHARITY NUMBER	SC049135
INDEPENDENT EXAMINER	Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
BANKERS	Unity Trust Bank plc Nine Brindleyplace Birmingham B1 2HB

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 company's objects are:
- the relief of poverty;
- the advancement of education;
- the advancement of physical and mental health;
- the advancement of citizenship and community development;
- the advancement of the arts, heritage and culture;
- the advancement of human rights;
- the promotion of racial and religious harmony;
- the promotion of equality and diversity;
- the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

Charitable Purpose

Community InfoSource works with people seeking asylum, refugees and migrant communities in Glasgow and across Scotland. The organisation's purpose is to support people to access their rights, improve their wellbeing, build community connections, and participate more fully in society.

The organisation seeks to promote equality, dignity, inclusion and social justice, with a particular focus on people who experience barriers because of the asylum system, poverty, language, trauma, isolation, digital exclusion or insecure housing.

Summary of Main Activities

Community InfoSource is a rights-based organisation. Our work supports people seeking asylum, refugees and migrant communities to understand and access their human rights, challenge barriers, make informed decisions, and connect with the services and support they need.

During the year, our main activities included housing advice, advocacy and casework support; weekly information and support sessions at Scotland's only Initial Accommodation Centre; office-based appointments; telephone advice; community drop-ins; and practical support to help people access services, entitlements and routes to justice.

Our projects also supported integration, community participation and inclusion. We provided ESOL classes, English conversation opportunities, digital inclusion support, befriending, peer support, wellbeing walks, creative activities and social groups. These activities helped people build confidence, reduce social isolation, improve mental and physical wellbeing, and develop stronger connections with others.

We also delivered targeted community education and prevention work through our Challenging Violence Against Women and Girls project. This included men's workshops and one-to-one support on FGM, honour-based violence, gender-based violence, coercive control, rights, responsibilities and UK law.

During the year, our Outreach team also began working nationally, supporting refugee-led and community organisations across Scotland. This included delivering gender equality workshops in contingency asylum hotels, working with newly arrived people to understand their rights, cultural differences and relevant UK laws. These sessions provided a safe and accessible space for discussion, learning and reflection, helping participants better understand life in Scotland, access support and build positive relationships within their new communities.

Partnership working remained central to our approach. We worked with statutory services, third sector organisations, community groups and local networks to improve access to support, strengthen referral pathways, and ensure people seeking asylum and refugees could receive timely, trusted and culturally appropriate help.

Mission Statement

Community InfoSource's mission is to support people seeking asylum, refugees and migrant communities to access their rights, build community, improve wellbeing, and live with dignity, safety and hope.

ACHIEVEMENTS AND PERFORMANCE

Main Achievements During the Financial Period

The financial year 2025-26 was marked by significant demand for our services, increasing complexity of need, and continued pressure on people seeking asylum and refugees in Glasgow and across Scotland. Despite this challenging context, Community InfoSource continued to provide practical, trusted and community-based support.

During the year, the organisation supported people newly arrived in Glasgow, people living in Initial Accommodation, contingency asylum hotels and dispersal accommodation, and individuals and families experiencing housing, welfare, wellbeing, language and integration barriers.

Community InfoSource also continued to develop its internal systems, governance, monitoring and reporting, supporting better oversight of service delivery and strengthening the organisation's ability to evidence impact.

Reach

In 2025-26, Community InfoSource supported at least 1200 unique individuals across Outreach and Service Delivery, including people newly arrived in Glasgow and people living in asylum accommodation, Initial Accommodation, contingency hotels and dispersal accommodation.

During the year, CIS supported people from 38 countries. This included 339 newly arrived individuals and families supported through our work at Scotland's only Initial Accommodation Centre.

These figures reflect support delivered through casework, Initial Accommodation drop-ins, ESOL and learning, wellbeing activities, befriending, digital inclusion, outreach workshops, one-to-one support and community participation activities.

Strategic Development

During the year, the organisation continued to develop its strategic direction, building on learning from service delivery, community feedback, staff and volunteer experience, and the wider external environment.

Community InfoSource remained focused on strengthening governance, improving systems, supporting staff and volunteers, and ensuring that services are responsive to the needs of people seeking asylum and refugees.

The wider context continues to shape our strategy. Ongoing asylum dispersal, increased destitution, housing pressures, barriers to statutory support, digital exclusion, poor mental health, trauma, and the rise of far-right politics all affect the communities we support. Our strategic response is to remain community-based, flexible, rights-focused and partnership-led.

Operational Performance

Community InfoSource continued to deliver a wide range of services from its office, community settings and Scotland's only Initial Accommodation Centre. The organisation adapted delivery where needed to respond to changing circumstances, service demand, staff capacity and community needs.

The organisation responded to increased demand for ESOL, housing advice, wellbeing activities, befriending and practical support. Many people accessing our services face multiple barriers at the same time, including language, trauma, unstable housing, poverty, digital exclusion and uncertainty about their asylum claim.

The Service Delivery casework team provided follow-up support for individuals and families interviewed each week at the Initial Accommodation drop-in. In addition, the team supported a further 84 cases involving people in the asylum system with welfare and housing issues, including repairs, evictions, relocation and contract breaches.

The latest available Home Office figures show that, as of January 2026, there were over 3800 supported people seeking asylum in Glasgow, including 3400 people in dispersal accommodation. Glasgow City Council declared a housing emergency in November 2023. Ongoing pressures on the housing and asylum accommodation systems continue to increase the risks of homelessness and destitution, demonstrating the clear and continuing need for specialist casework support around asylum accommodation and housing rights.

Project Updates

Service Delivery:

Service Delivery supported individuals and families across a wide range of activities, including casework, ESOL and learning, wellbeing activities, digital inclusion, creative sessions and befriending.

Casework support focused on helping people understand their rights, access services, address welfare and housing issues, and navigate complex systems. This included follow-up support for individuals and families first seen at the Initial Accommodation drop-in, as well as ongoing support for people experiencing accommodation problems, welfare issues, repairs, evictions, relocation and contract breaches.

ESOL, Learning and Digital Inclusion

Demand for ESOL remained very high throughout the year. Community InfoSource provided classes from literacy and beginner levels through to more advanced learning, alongside ESOL for Driving Theory, ESOL through Art, digital skills and numeracy.

ESOL and learning activities supported people to build confidence, practise everyday communication, make social connections, access services and prepare for future opportunities. Volunteer tutors and classroom assistants were central to this work.

Digital inclusion support helped people build essential skills for daily life, communication, access to services and participation in community life.

Wellbeing and Befriending

Wellbeing activities continued to provide safe and welcoming opportunities for people to connect with others, improve confidence and support mental health. Activities included walks, creative sessions, social activities, yoga, outdoor learning and visits to places of interest in Glasgow and beyond.

As part of our evaluation of wellbeing activities, we used a five-point Likert scale as an inclusive way of gathering feedback. Across all activities, participants gave an average rating of [insert rating], indicating that activities were consistently rated as excellent and had positive benefits for mood and wellbeing.

The befriending programme continued to support people seeking asylum who are particularly isolated or vulnerable. This work included recruiting and training volunteers, developing referral pathways with partners, and providing one-to-one connection for people who may otherwise have limited support networks.

Outreach Delivery:

Work at Initial Accommodation

Community InfoSource continued to provide weekly support at Scotland's only Initial Accommodation Centre. This remains a vital point of contact for newly arrived people seeking asylum, many of whom are unfamiliar with systems, services and their rights.

Staff and volunteers provided information, support, signposting and follow-up casework. This work helped people access advice, understand processes, connect with wider CIS services and receive support at an early stage of arrival in Glasgow.

The casework team provided follow-up support for individuals and families interviewed each week at the Initial Accommodation drop-in. This ensured that people with more complex welfare, housing or accommodation issues could receive ongoing support beyond the initial conversation.

Our Outreach team supported individuals through workshops, one-to-one support, initial engagement and community-based activities. This included work through the New Scots Hub and engagement with people newly arrived in Glasgow.

The New Scots Hub supported people who were new to Glasgow, with staff, volunteers and community members working together to design and deliver sessions on integration, cultural awareness, hate crime, employability, budgeting, mental health, confidence building and conversation practice.

During the year, the Outreach team also began working more nationally, supporting refugee-led and community organisations across Scotland. This included delivering gender equality workshops in contingency asylum hotels, helping newly arrived people understand their rights, cultural differences and relevant UK laws.

Work Challenging Violence Against Women and Girls
The organisation continued to deliver workshops, one-to-one support and community engagement focused on challenging violence against women and girls, including harmful practices such as FGM, honour-based violence, coercive control and gender-based violence.

Workshops supported men to understand the legal, health, social and cultural consequences of violence against women and girls. Evaluation showed increased awareness, improved understanding and changes in attitudes among participants.

This work was strengthened through partnerships with organisations working under the auspices of the Scottish Government to eradicate FGM, as well as our involvement in the Honour-Based Violence Network and the National VAWG and FGM Aware Network in Glasgow. We also worked closely with women-led organisations, Glasgow Health and Social Care Partnership, Police Scotland and Social Work colleagues to provide rounded family support, safeguarding and advocacy.

Community Support and Participation
Community members continued to shape and participate in the organisation's work. Activities provided opportunities for people to build confidence, reduce isolation, practise English, access advice, meet others, volunteer, share skills and contribute to the wider community.

The organisation's community-based approach remains central to its work. Many activities are shaped by the needs, interests and experiences of people seeking asylum and refugees themselves.

Feedback from participants highlights the importance of safe, welcoming and consistent spaces. People reported that activities helped them feel more connected, more confident, less isolated and better able to understand life in Glasgow and Scotland.

Partnership Working
Partnership working remained essential. Community InfoSource worked with statutory services, third sector organisations, community groups, housing providers, health services, legal and advice organisations, and local networks to improve access to support and reduce duplication.

These partnerships helped the organisation to respond to emerging issues, make appropriate referrals, advocate for people's rights and strengthen wider understanding of the experiences of people seeking asylum and refugees.
Strong referral pathways are particularly important in a context where people may face delays, unstable accommodation, limited access to services and significant mental health and wellbeing needs.

Key partners during the year included:

This year we worked with partner organisations such as Positive Action in Housing, Refuweegee, Bridges Programmes, ESOL Scotland, Mhor Outdoor, Glasgow Science Centre, Scottish Action for Mental Health, the Befriending Network, Govan Community Project, Outdoors For You, Glasgow Life, Glasgow Health and Social Care Partnership, Central and Western Integration Network, Maryhill Integration Network, Sudanese Women Action Group and the Women's Integration Network.

Community InfoSource was also a Trusted Verifier for the Scottish Government's "Free Bus Travel for People Seeking Asylum" pilot scheme, which ran between 1 December 2025 and 31 March 2026. Our role was to help people seeking asylum apply for National Entitlement Cards by verifying their eligibility and completing and submitting their application forms. Through our participation in the scheme, we supported 670 people in the asylum system access free bus travel across Scotland.

Volunteers
Volunteers continued to make a major contribution across the organisation. They supported ESOL, befriending, wellbeing activities, digital inclusion, practical support, events and community engagement.

The organisation continued to invest in volunteer training, supervision and development. Volunteers bring skills, language capacity, lived experience, compassion and community knowledge that strengthen the quality and reach of the organisation's work.

During the year, volunteers supported delivery at Initial Accommodation, ESOL and learning activities, wellbeing groups, befriending and community sessions. Their contribution remains central to the organisation's community-led support model.

During the year, Community InfoSource worked with 55 volunteers, who contributed approximately 4200 hours across our services and activities.

Thanks
We offer our sincere thanks to our volunteers, trustees, staff, partners, funders and community members. The work of Community InfoSource is only possible because of the commitment, skills, trust and generosity of the people who support and shape the organisation.

FINANCIAL REVIEW

Financial position
The financial position for the year is set out in the Statement of Financial Activities and accompanying notes to the accounts.

The charity incurred a net deficit of £38,834 for the year ended 31 March 2026 (2025: surplus of £10,682).

At 31 March 2026 total reserves stood at £166,886 (2025: £205,720) with £96,890 of these being unrestricted reserves (2025: £131,155), £1,440 representing the book value of fixed assets (2025: £9,496) and £68,556 being restricted reserves (2025: £65,069).

The trustees continue to monitor income, expenditure, cashflow and reserves closely, particularly in light of increased demand, rising costs and uncertainty across the funding environment.

Community InfoSource and Funders
We are grateful to all funders who supported Community InfoSource during the year. Their support enabled us to continue delivering rights-based advice, advocacy, wellbeing, learning, outreach and community support for people seeking asylum, refugees and migrant communities.

Funders during the year included:
The Scottish Government, Glasgow City Council, GCVS, Connecting Scotland, Inspiring Scotland, The National Lottery, Henry Smith, Hugh Fraser and Keystone.

We would also like to thank all individual donors and supporters who contributed to the organisation during the year.

Reserves policy
It is the intention of the trustees to maintain running costs of approximately three months in unrestricted reserves. Based on the expenditure for the year to 31 March 2026 this would equate to £124,436.

At 31 March 2026, unrestricted free reserves stood at £96,890. The trustees are aware this policy is not being met and continue to seek ways to generate unrestricted income.

The reserves position is reviewed regularly by the Board, taking account of funding uncertainty, service demand, staffing requirements and the need to protect continuity of support for people seeking asylum, refugees and migrant communities.

FUTURE PLANS

Community InfoSource will continue to focus on supporting people seeking asylum, refugees and migrant communities through advice, advocacy, wellbeing, learning, befriending, volunteering and community participation.
The organisation will continue to develop its strategic plan, strengthen governance, improve monitoring and evaluation, support staff and volunteers, and seek sustainable funding.

A key priority will be to ensure that services remain responsive, safe, accessible and rooted in the voices and experiences of the communities we support.

We expect demand to remain high. We will continue to mitigate risk through strong partnerships, multilingual delivery, clear safeguarding processes, regular monitoring, volunteer development and careful prioritisation of support where need is greatest.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

Community InfoSource was first registered as a Community Interest Company, in June 2006.

We changed our status and become a Charity as well as a Limited Company. The charitable status was awarded by OSCR in March 2019 and is governed by a Memorandum and Articles of Association.
Company no: SC291462
Charity no: SC049135

Governance and Trustees

Community InfoSource is governed by its Board of Trustees, who are responsible for setting the strategic direction of the charity, ensuring good governance, and overseeing the organisation's finances, risk management and charitable activities.

The Board meets regularly throughout the year and receives reports on finance, service delivery, safeguarding, staffing, risk and organisational development. Trustees bring a range of skills, experience and perspectives, including significant lived experience of the asylum and refugee system, community development, governance, finance, policy and frontline service delivery.

Trustees are recruited based on the needs of the Board and the skills, experience and insight of potential trustees. New trustees are supported through an induction process that includes information on the organisation's history, charitable purposes, governance responsibilities, safeguarding, finance and the current strategic context. Trustees also have access to relevant training and development opportunities.

The Board continues to review its membership, skills and diversity to ensure it has the appropriate experience and insight to support the organisation's development. Succession planning and trustee recruitment remain important areas of focus.

At 31 March 2026, the Board had seven trustees.

Of these:
- four were women;
- six were from refugee backgrounds;
- six were from minority ethnic backgrounds;
- the Board reflected seven countries of origin.

Organisational structure

Community InfoSource is led by the Chief Executive Officer, who reports to the Board of Trustees. The CEO is responsible for the day-to-day leadership and management of the organisation, supported by project managers, caseworkers, fieldworkers, volunteers and sessional staff.

The organisation delivers a range of community-based services, including housing advice and advocacy, support at Initial Accommodation, wellbeing activities, ESOL and learning opportunities, befriending, digital inclusion, and our unique outreach project, Challenging Violence Against Women and Girls.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk Management

The trustees are responsible for identifying and reviewing the risks facing the charity and ensuring that appropriate systems are in place to manage them.

During the year, the organisation continued to review risks relating to funding, staffing, safeguarding, service demand, volunteer involvement, data protection, premises, staff safety and the external environment. Risk assessments, policies and working practices were reviewed where required, including in response to increased pressure on services and wider community safety concerns.

Demand for our services continues to increase due to asylum dispersal, rising destitution, homelessness pressures and the growing complexity of people's needs. This can stretch staff and volunteer capacity. People may also face barriers to accessing support, including language needs, digital exclusion, poor mental health, trauma and unstable housing, which can affect engagement and take-up of opportunities.

Constant external pressures continue to affect our work. Delays and policy changes within the asylum system, limited suitable accommodation, and pressure on statutory services further strain third sector organisations. The rise of far-right politics and hostility towards people seeking asylum and refugees also creates risks for community safety, staff wellbeing and service delivery.

The organisation mitigates these risks through strong partnerships and referral pathways, multilingual delivery, clear safeguarding processes, regular monitoring, staff and volunteer support, and prioritising help where need is greatest.
The Board conducts a rolling programme of reviews and oversees the organisation's strategies, systems and procedures. Risk management is strengthened by the skills and lived experience of trustees, staff and volunteers, and by the organisation's close connection with the communities it supports.

Key management remuneration

In the opinion of the trustees there was one member of key management, the CEO. The total employer costs for this role were £52,999 (2025: £47,635 - note the post was vacant for a part of the year).

Community InfoSource and Staff

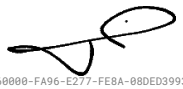
During the year, Community InfoSource employed 13 staff members.

Among them:
- seven were women;
- nine were from refugee backgrounds;
- nine were from minority ethnic backgrounds;
- they represented eight different countries;
- collectively, they spoke ten languages.

The staff team brought a wide range of skills, languages, cultural knowledge and lived experience. This remained central to the organisation's ability to provide trusted, multilingual and culturally appropriate support.

Approved by order of the board of trustees on 29/06/2026 and signed on its behalf by:

A7460000-FA96-E277-FE8E-08DED3993E28



A7460000-FA96-E277-FE8A-08DED3993E28

A Zada - Trustee

Independent Examiner's Report to the Trustees of
Community InfoSource

I report on the accounts for the year ended 31 March 2026 set out on pages ten to twenty one.

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

Basis of the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

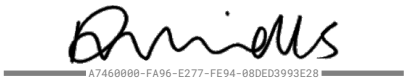
Independent examiner's statement
In connection with my examination, no matter has come to my attention :

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

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

have not been met; or

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



David Nicholls FCCA
Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: 30/06/2026

Community InfoSource

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	3	851	447,559	448,410	526,093
Other trading activities	4	-	-	-	100
Other income	5	10,500	-	10,500	5,000
Total		11,351	447,559	458,910	531,193
EXPENDITURE ON					
Raising funds	6	11,816	2,417	14,233	7,273
Charitable activities	7				
Supporting marginalised groups		35,017	448,494	483,511	513,238
Total		46,833	450,911	497,744	520,511
NET INCOME/(EXPENDITURE)		(35,482)	(3,352)	(38,834)	10,682
Transfers between funds	19	(6,839)	6,839	-	-
Net movement in funds		(42,321)	3,487	(38,834)	10,682
RECONCILIATION OF FUNDS					
Total funds brought forward		140,651	65,069	205,720	195,038
TOTAL FUNDS CARRIED FORWARD		98,330	68,556	166,886	205,720

CONTINUING OPERATIONS
This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in Note 13.

The notes on pages 12 to 21 form part of these financial statements.

Community InfoSource

Balance Sheet
31 March 2026

	Notes	2026 £	2025 £
FIXED ASSETS			
Tangible assets	14	1,440	9,496
CURRENT ASSETS			
Debtors	15	37,207	36,354
Cash at bank and in hand		181,064	238,451
		218,271	274,805
CREDITORS			
Amounts falling due within one year	16	(52,825)	(78,581)
NET CURRENT ASSETS		165,446	196,224
TOTAL ASSETS LESS CURRENT LIABILITIES		166,886	205,720
NET ASSETS		166,886	205,720
FUNDS	19		
Unrestricted funds:			
General fund		96,890	131,155
Designated - Fixed assets fund		1,440	9,496
		98,330	140,651
Restricted funds		68,556	65,069
TOTAL FUNDS		166,886	205,720

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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 .. 28/06/2026 ..... and were signed on its behalf by:

Duncan Sim

A7460000-FA96-E277-FE6A-08DED3993E28

D F Sim - Trustee

The notes on pages 12 to 21 form part of these financial statements

1. GENERAL INFORMATION

Community InfoSource ("the charity") is a Scottish charitable company controlled by its governing documents, a Memorandum and Articles of Association. It was registered as a charity in Scotland (registered number SC049135) on 15 March 2019. Its registered address is Tontine, 20 Trongate, Glasgow, G1 5ES.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:
- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

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

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

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.

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

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

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or

continued...

2. ACCOUNTING POLICIES - continued

estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments
The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Going Concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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	-	20% on cost

It is the policy of the trustees to capitalise any tangible fixed assets purchased where the cost exceeds £1,000.

Taxation
Community InfoSource is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

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.

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.

3. DONATIONS AND LEGACIES

	2026 £	2025 £
Donations	851	880
Grants	447,559	525,213
	448,410	526,093

continued...

3. DONATIONS AND LEGACIES - continued

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

	2026 £	2025 £
Henry Smith Charity	63,920	29,500
The Robertson Trust	-	12,700
Scottish Government - Promoting Equality & Cohesion Fund	10,000	10,000
Tudor Trust	-	50,000
The National Lottery Community Fund: Improving Lives	71,909	32,222
The Alan & Babette Sainsbury Charitable Fund	-	9,800
Scottish Government: Delivering Equally Safe Fund	56,371	51,006
Foundation Scotland- The Volant Charitable Trust	-	8,657
Garfield Weston Foundation	-	30,000
Henry Duncan Grants- Corra Foundation	-	7,922
Hugh Fraser Foundation	6,300	3,750
Pilkington Charitable Trust	1,000	-
GCVS Wellbeing Grant	10,440	9,816
Mental Health Foundation	-	6,250
GCC - Glasgow Communities Fund	94,429	94,429
GCC – UK Shared Prosperity Fund	103,526	145,384
Scottish Government - Anti Racism Community Engagement Fund	-	2,500
Scottish Mountaineering Trust	2,398	2,397
Glasgow Life	-	400
Foundation Scotland - ESOL	-	5,000
CAF - Keystone Fund	-	12,480
Paristamen Charity	-	1,000
The National Lottery: Awards for All	17,285	-
Heart of England Community Foundation (Wesleyan Equality)	9,981	-
	447,559	525,213

4. OTHER TRADING ACTIVITIES

	2026 £	2025 £
Earned Income	-	100

5. OTHER INCOME

	2026 £	2025 £
Employer Allowance	10,500	5,000

continued...

6. RAISING FUNDS

	2026	2025
	£	£
Fundraising costs	14,233	7,273

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Supporting marginalised groups	479,924	3,587	483,511

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2026	2025
	£	£
Staff costs	301,840	343,458
Consultancy Fees	-	5,650
Childcare	65	100
Food & Sustenance	3,220	3,853
ICT & office costs	9,628	15,454
Interpreters	856	1,419
Professional Fees	2,773	2,411
Rent, Heat and Light	34,467	29,609
Room Hire	-	2,413
Sundry Project Costs	-	4,047
Phones, Sim Cards & Data	6,469	9,526
Volunteer and Client Participant Travel Costs	46,093	31,139
Training	9,159	12,089
Staff Travel Costs	2,434	-
Insurance	760	633
Marketing	1,556	-
Recruitment	1,127	1,008
Sundry Core Costs	673	5,740
Outdoor Activity Suppliers	10,365	4,200
Supermarket Vouchers	10,503	14,070
Workshop Costs	-	4,159
ESOL trainer	1,686	-
Governance & Board costs	2,097	2,184
HR Support	2,115	2,366
Project Evaluation	-	1,500
Legal Fees	420	1,177
Venue Hire	786	1,696
Payroll processing fees	1,817	1,284
Repairs and cleaning	2,217	2,779
Indoor Activity Supplies	9,416	-
Staff Welfare	2,584	-
Subscriptions	4,942	-
Depreciation	2,734	2,374
Loss on sale of assets	7,122	-
	479,924	506,338

continued...

9. SUPPORT COSTS

	2026	2025
	£	£
Bank charges	204	-
Preparation & Independent Examination of Accounts	2,400	-
Audit fee	-	4,500
Accounting support	983	2,400
	3,587	6,900

10. NET INCOME/(EXPENDITURE)

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

	2026	2025
	£	£
Depreciation - owned assets	2,734	2,374
Deficit on disposal of fixed assets	7,122	-

11. 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

During the year, there were no trustees' expenses paid for the year ended 31 March 2026 (2025: £nil).

12. STAFF COSTS

	2026	2025
	£	£
Wages and salaries	260,049	304,454
Social security costs	29,187	23,743
Other pension costs	12,604	15,261
	301,840	343,458

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

	2026	2025
Project Staff	15	16

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

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,170	512,923	526,093
Other trading activities	100	-	100
Other income	5,000	-	5,000
Total	18,270	512,923	531,193
EXPENDITURE ON			
Raising funds	120	7,153	7,273
Charitable activities			
Supporting marginalised groups	31,244	481,994	513,238
Total	31,364	489,147	520,511
NET INCOME/(EXPENDITURE)	(13,094)	23,776	10,682
Transfers between funds	29,928	(29,928)	-
Net movement in funds	16,834	(6,152)	10,682
RECONCILIATION OF FUNDS			
Total funds brought forward	123,817	71,221	195,038
TOTAL FUNDS CARRIED FORWARD	140,651	65,069	205,720

14. TANGIBLE FIXED ASSETS

	Improvements to property £	Office & Other Equipment £	Totals £
COST			
At 1 April 2025	11,870	-	11,870
Additions	-	1,800	1,800
Disposals	(11,870)	-	(11,870)
At 31 March 2026	-	1,800	1,800
DEPRECIATION			
At 1 April 2025	2,374	-	2,374
Charge for year	2,374	360	2,734
Eliminated on disposal	(4,748)	-	(4,748)
At 31 March 2026	-	360	360
NET BOOK VALUE			
At 31 March 2026	-	1,440	1,440
At 31 March 2025	9,496	-	9,496

continued...

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade debtors	150	-
Bike to work	2,333	-
Cash in digital wallets	48	633
Monies held by GCVS	13,113	2,105
Rent deposit	3,000	3,000
Accrued Income	10,354	27,367
Prepayments	7,709	3,249
Other debtors	500	-
	37,207	36,354

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade creditors	-	2,219
Social security and other taxes	-	1,288
Deferred income	44,900	64,972
Accrued expenses	7,925	10,102
	52,825	78,581

Deferred income comprised income received for projects which the charity was not entitled to until the following year.

	2026	2025
	£	£
At 1 April	64,972	118,177
Deferred in year	44,900	64,972
Released in year	(64,972)	(118,177)
At 31 March	44,900	64,972

17. LEASING AGREEMENTS

Rental Lease Commitment	2025	2024
	£	£
< 1 year	24,188	23,188
2-5 years	4,060	28,248
	28,248	51,436

continued...

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
Fixed assets	1,440	-	1,440	9,496
Current assets	106,815	111,456	218,271	274,805
Current liabilities	(9,925)	(42,900)	(52,825)	(78,581)
	98,330	68,556	166,886	205,720

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed Assets	9,496	-	9,496	
Current assets	209,736	65,069	274,805	323,860
Current liabilities	(78,581)	-	(78,581)	(128,822)
	140,651	65,069	205,720	195,038

19. MOVEMENT IN FUNDS

	At 1/4/25 £	Net movement in funds £	Transfers between funds £	At 31/3/26 £
Unrestricted funds				
General fund	131,155	(25,626)	(8,639)	96,890
Designated - Fixed assets fund	9,496	(9,856)	1,800	1,440
	140,651	(35,482)	(6,839)	98,330
Restricted funds				
Outreach Delivery (Previously CVAW)	3,558	11,970	(1,568)	13,960
W-ASH	7,507	(12,185)	4,678	-
Information App	8,596	-	-	8,596
Wellbeing	28,093	13,178	3,729	45,000
Restricted Core Grants	17,315	(16,315)	-	1,000
	65,069	(3,352)	6,839	68,556
TOTAL FUNDS	205,720	(38,834)	-	166,886

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 funds			
General fund	11,351	(36,977)	(25,626)
Designated - Fixed assets fund	(7,122)	(2,734)	(9,856)
	4,229	(39,711)	(35,482)
Restricted funds			
Outreach Delivery (Previously CVAW)	147,963	(135,993)	11,970
W-ASH	110,729	(122,914)	(12,185)
Wellbeing	177,886	(164,708)	13,178
Restricted Core Grants	10,981	(27,296)	(16,315)
	447,559	(450,911)	(3,352)
TOTAL FUNDS	451,788	(490,622)	(38,834)

Comparatives for movement in funds

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	118,243	(10,720)	23,632	131,155
CIS Restricted Funds	5,574	-	(5,574)	-
Designated - Fixed assets fund	-	(2,374)	11,870	9,496
	123,817	(13,094)	29,928	140,651
Restricted funds				
Violence Against Women	5,451	(1,893)	-	3,558
W-ASH	21,050	(3,485)	(10,058)	7,507
Information App	3,396	5,200	-	8,596
Wellbeing	26,205	12,388	(10,500)	28,093
Restricted Core Grants	15,119	11,566	(9,370)	17,315
	71,221	23,776	(29,928)	65,069
TOTAL FUNDS	195,038	10,682	-	205,720

continued...

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,270	(28,990)	(10,720)
Designated - Fixed assets fund	-	(2,374)	(2,374)
	18,270	(31,364)	(13,094)
Restricted funds			
Violence Against Women	85,950	(87,843)	(1,893)
W-ASH	119,421	(122,906)	(3,485)
Information App	9,800	(4,600)	5,200
Wellbeing	198,022	(185,634)	12,388
Restricted Core Grants	99,730	(88,164)	11,566
	512,923	(489,147)	23,776
TOTAL FUNDS	531,193	(520,511)	10,682

20. RELATED PARTY DISCLOSURES

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

21. PURPOSE OF FUNDS

General - The unrestricted, free reserves of the charity.

During the year, Community InfoSource continued to deliver its full range of services. These services are now delivered through two teams: the Service Delivery Team and the Outreach Delivery Team. This structure supports the effective delivery of our projects, while ensuring that people seeking asylum and refugees continue to access information, advice, advocacy, housing support, wellbeing activities, befriending, community engagement, and work that promotes equality and challenges violence against women and girls.

Women/Men Asylum Seeker Housing - Funding to support people seeking asylum in Scotland to report housing repairs to the asylum accommodation provider and to follow up where repairs are not completed, or have not been carried out properly.

Challenging Violence Against Women and Girls - Funding to support the Challenging Violence Against Women Project, which works with communities to tackle gender inequality and challenge violence against women and girls.

Wellbeing Project - Funding to support people seeking asylum to access befriending and other activities that improve wellbeing, reduce isolation and support community connection.
Information App - Funding to support the development of an information app for newly arrived people seeking asylum in Glasgow.

Designated Fixed Assets Fund - This fund represents the net book value of the charity's tangible fixed assets. Depreciation is charged to this fund and additions are transferred to it.