Charity Registration No. SC042430 (Scotland)

SCOTTISH COMMUNITY ALLIANCE SCIO

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

SCOTTISH COMMUNITY ALLIANCE SCIO

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SCOTTISH COMMUNITY ALLIANCE SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities 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

1. Scotland's community sector, as represented by the national community based networks that comprise SCA's membership, will be more actively engaged both individually and collectively in Scottish Government policy and related strategies.
2. The role and contribution of the community sector, and in particular that of Scotland's many community anchor organisations, in delivering greater fairness and equality across Scotland will become more widely understood and accepted at all levels of national and local government and across the wider 3rd sector.
3. SCA will grow levels of mutual trust and understanding between Scotland's leading community-based networks, and create opportunities for deeper collaboration and cross-sector synergies to evolve so that their individual and collective contributions can be maximised.

This report is structured to reflect the main activities that SCA undertook over the past year in pursuit of each outcome.

Outcome 1. Scotland's community sector, as represented by the national community based networks that comprise SCA's membership, will be more actively engaged both individually and collectively in Scottish Government policy and related strategies.

- In partnership with Greater Community Media invested in a This is Community Wealth Building project - a series of stories showing the work of grassroots community organisations pioneering Community Wealth Building across Scotland, and the intermediary networks supporting them. The series consists of videos and articles covering:
  - Tiree Community Development Trust
  - Glenfarg Community Transport Group
  - Tarras Valley Nature Reserve
  - Balerno Village Trust
  - Mayfield and Easthouses Development Trust
  - Lauriston Agroecology Farm
  - The Nevis Centre
  - North Edinburgh Arts
  - Greater Govanhill
- To find out more about the project, watch the videos or read the articles at Community Wealth Building - Scottish Community Alliance
- On behalf of members, responded to the 2025 Community Wealth Building Call for Views and noted in the Economy and Fair Work Committee report. Work continued to take place as the bill moved through stages including suggested amendments at Stage 2.
- Remained a member of the Climate Hub Advisory Board supporting discussions when required.
- Attended Cross Party Groups over the course of the year relevant to SCA priorities including:
  - Cross Party Group on Social Enterprise
  - Cross Party on Wellbeing Economy
- The Scottish Community Coalition on Energy has been supported to highlight the proposal of a Scottish Community Wealth Fund. This has included publicising information, facilitating an awareness and feedback session, and securing a workshop space at the Local People Leading Event in February 2026.
- Supported members to gather collective information to utilise in submissions to the Net Zero Energy Developments.
- Supported Community Land Scotland in reaching membership for contribution to evidence and stage developments in addition to attended regular Land Reform meetings.

- Actively participated in regular Democracy Matters Steering Group, facilitated by Scottish Government and COSLA, alongside a range of stakeholders across Scotland. Additionally, established a SCA Democracy Matters Steering Group to continue to seek guidance, feedback and input from members to inform the process.
- Continued to participate in the National Assets Transfer Group whose membership of the group was refreshed to respond to the findings of the Review of Part 5, Asset Transfer published on 31 March 2025.
- Monitored the progress of the National Performance Framework with awareness of a new iteration to be launched at the start of the new parliamentary term and commitment to continuing to any consultation and stakeholder requests.
- We continued to participate in the Voluntary Sector Resilience Group to share relevant SCA work with the group across our key policy areas and signpost representatives to the work of our membership - particularly across rural and island resilience work.
- Responded to the Wellbeing and Sustainable Development Bill Call for views and cited in the Social Justice and Social Security Committee Stage 1 Report.

Outcome 2. The role and contribution of the community sector, and in particular that of Scotland's many community anchor organisations, in delivering greater fairness and equality across Scotland will become more widely understood and accepted at all levels of national and local government and across the wider 3rd sector.

- Hosted Local People Leading, a national communities event, on 27th February at the Scottish Parliament. It is only the second time in over a decade that such a wide section of Scotland's vibrant community sector will come together under one roof to:
    - celebrate the achievements and diversity of the community sector and its collective contribution to the wellbeing economy;
    - raise the vital importance of communities driving the local democracy and community wealth building agenda; and
    - lay before stakeholders and decision makers the broad priorities of the sector by connecting in the Scottish Parliament.

  The day brought together over 200 community leaders, public sector stakeholders and Members of the Scottish Parliament from across the country to share insights, achievements, and ambitions for a fairer and more sustainable future. See a copy of the programme and a reflection piece from our Chair.
- The Community Learning Exchange is now a core feature of the SCA website, with each exchange published as a case study. These case studies intend to provide an evidence base of the breadth of local activity supported by our membership across Scotland and as a learning resource for other groups and organisations. The CLE also provides SCA with oversight of the local action driving local and national policy agenda's - such as Community Wealth Building.
- Monthly newsletters are circulated to over 900 stakeholders across Scotland featuring news and views from the community sector. Each month the newsletter contains a featured blog, activities and insight from our members, policy developments, events and other information that may be of interest to subscribers.
- Moved from Twitter to Bluesky and increased activity particularly on Linkedin – as this appears to be the most successful use of our content and audience.
- We continued to contribute to the village halls movement in Scotland by sign posting to relevant SCA areas of work and highlighting the specialisms of our membership for broadening the impact of the group. Most recent developments include the addition of SCOTO and Connected Hubs Scotland. The Nevis Centre also featured in our This is Community Wealth Building stories project – an example of the importance of village halls for local resilience and sustainability. Village Halls week took place in March with supporting activity via the CLE fund delivering village hall and community space specific learning exchanges to help build a Scottish network.
- The website was launched and has been successful in providing clarity and base for our purpose and information. The website development provides a new space to highlight work including the Community Learning Exchange and Community Wealth Building projects.

Outcome 3. SCA will grow levels of mutual trust and understanding between Scotland's leading community-based networks, and create opportunities for deeper collaboration and cross-sector synergies to evolve so that their individual and collective contributions can be maximised.

- Hosted quarterly Alliance meetings throughout the year, each with a different focus of discussion including:
    - Fair Funding/Fair Work
    - Scottish Community Wealth Fund
    - A focus on the work from SCOTO
    - Democracy Matters
- The Community Learning Exchange fund continued to be administered via our membership to local community groups and organisations. We piloted digital exchanges with our members with a focus on planning, land and growing, community tourism, locally owned journalism and climate adaptation. This has led to SCA hosting monthly thematic meetings led by our members and external partners. The development of the SCA website has proved to be an effective awareness raising tool alongside delivery of CLE sessions with members.
- Participated in regular meetings regarding the crisis facing the community sector including the development of the crisis button support service alongside a range of national stakeholders, public sector and funders.
- Facilitated and supported members to share information and content regarding the development of organisation manifestos in preparation for the Scottish Parliament election.
- The establishment of an EDI network, facilitated by Charity Leadership Scotland, remained in development with both staff members involved in different aspects of supporting its set up.
- A focussed income collaboration session was convened in response to members interest in exploring income generation options - with further collaboration around local and national opportunities available.
- We continued to feed into SCVO intermediaries network meetings, highlighting relevant SCA and members work when appropriate.
- Network Support Forums continued to be well attended providing a space for the wider staff teams of our membership with an informal space to share solution focussed practice and share the challenges of running membership organisations.
- Unfortunately, funding to revive the Pockets and Prospects project was unsuccessful.
- Thematic sessions for members are held monthly and provide a deep dive into networks chosen areas of work or identified areas of interest.

Financial review

An overall deficit of £7,630 arose during the year (2025: £45,997). The total reserves are £174,284 (2025: £181,914) with £39,044 (2025: £49,536) of the reserves relating to restricted reserves and £135,240 (2025: £132,378) relating to unrestricted reserves.

Scottish Government providers a core grant from the Third Sector Division on an annual basis which covers core costs and enabled some work to be commissioned in policy areas of interest to its members. The single source of funds (Scottish Government) for the Alliance leaves it vulnerable should government funding priorities change.

Current resources of SCA come from two main sources: Scottish Government and a charitable trust Acorns 2 Trees. From 2026, and for a period of two years, the Acorns 2 Trees grant will provide 50% of the funding allocation that requires to be matched. In addition, one grant fund was received for Community Learning Exchanges.

These funds are allocated as follows:

- I x fte Director, I x fte Partnerships Manager
- Administrative and operational expenses.
- Delivery Fund. This fund is used to commission specific pieces of work to influence the shape and direction of Scottish Government policy as it impacts across the range of SCA member interests. The funds are both to promote the development of cross-sector strategic thinking and to encourage and facilitate the appropriate policy links between SCA members and the Scottish Government.
- Community Learning Exchange - a programme operated on behalf of SCA's member networks for the benefit of their member organisations

Reserves policy and going concern
The charity has considered the level of reserves required and have taken into account their current and future liabilities. The trustees have calculated how much would be required in terms of free reserves in unrestricted funds in the event of losing SCA's core funding and a subsequent decision to cease operations. In these circumstances the trustees consider a level of free reserves that equates to six months of unrestricted charitable expenditure will be required.

As a minimum, this is the target for SCA to hold in reserves. Additionally, should the existing sources of core funding be lost and to allow alternative sources of funding to be identified, the trustees have agreed that 12 months of unrestricted charitable expenditure will be required. As such this is the long term policy aspiration for the reserves position of SCA.

Investment policy and performance
Most of the charity's funds are to be spent in the short term and funds are therefore held in a current account, ensuring immediate access. The Trustees will consider alternative investment vehicles for funds should the need arise.

Risk management
The Executive Group consider all risks attached to activities of the Alliance and reports any concerns to the full Alliance at its quarterly meetings.

The principal risks faced by the charity are operational risks from loss of funding and loss of key personnel.

Key challenges going forward

Resources. SCA's core funding has remained stable with no inflationary increase to reflect the increase in costs in 2025/26.

Structure, governance and management
The Scottish Community Alliance is a Scottish Charitable Incorporated Organisation (SCIO) number SC042430 governed by its Constitution. It is a registered charity with the Office of the Scottish Charity Regulator (OSCR).

Reference and Administrative Information:
Charity registration number: SC042430
Registered Office: Clyde Office, Second Floor, 48 West George Street, Glasgow, G2 1BP

Our advisors:
Independent Examiner: Fiona E Haro, B Com (Hons), CA
Thomson Cooper Accountants, 3 Castle Court, Carnegie Campus, Dunfermline, KY11 8PB
Bankers: The Co-operative Bank, PO Box 101, 1 Balloon Street, Manchester, M60 4EP

Charitable Trustees during the financial year 2025/26
The following members served as Trustees of the Scottish Community Alliance;
Kim Wallace (Convenor) (SES)
Pauline Smith (Treasurer) (DTAS)
Rona Mackay (CES)
Rebecca Plant (CCN)
Andy Rockall (CWA)
Emma Yule (SCCAN)
Carron Tobin (SCOTO, appointed Sept 2025)

Key management personnel of Scottish Community Alliance:
Elizabeth Docherty, Director

Appointment of Trustees
An Executive Group is elected by and from the membership of the Alliance. Members of the Executive Group are the trustees of the charity. The Convener of the Alliance can be an existing member of the Alliance or be an individual recognised for their broader contribution to the community sector and nominated and agreed by the Alliance members. The Convener is also a trustee of the charity.

Recruitment and Training of Trustees
New trustees may at any point be recommended and appointed by the existing trustees. The Constitution provides for a minimum of three trustees, to a maximum of ten trustees. At each AGM the trustees will retire from office but then be deemed re-elected unless otherwise stated.

Upon appointment the Trustees are invited to an induction meeting where they are made aware of their duties and responsibilities in performing the role of a Trustee and instructed on the requirement and rules of governing constitution.

Membership of the Alliance
Membership is open to any national membership based network which supports the key principles that inform the work of the Alliance: Subsidiarity; Self Determination; Local by Default; Equality and Fairness. It will be for each member network to nominate an individual person to be their representative at meetings of the Alliance.

Organisational structure
The Executive Group hold final corporate accountability for the organisation and are guided by a code of governance. The Executive appoint a Director to oversee the day to day operations ensuring the organisation’s strategies and objectives are fulfilled.

Key management personnel remuneration
The trustees consider the board of trustees and the Director as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis.

Related parties
No trustees receive remuneration or other benefit for their work with the charity.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these 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; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the Board of Trustees.

P Smith
Treasurer
Dated: 1 October 2026

SCOTTISH COMMUNITY ALLIANCE SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SCOTTISH COMMUNITY ALLIANCE SCIO

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (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 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the 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 financial statements.

Independent examiner's statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:
   (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
   (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

   have not been met or

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

Fiona Haro CA
Thomson Cooper Accountants
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Dated: 1 October 2026

SCOTTISH COMMUNITY ALLIANCE SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Income from:					
Charitable activities	**2**	109,000	110,000	219,000	241,450
Investments	**3**	3,849	-	3,849	4,170
Total income		112,849	110,000	222,849	245,620
Expenditure on:					
Charitable activities	**5**	108,987	121,492	230,479	291,617
Total charitable expenditure		108,987	121,492	230,479	291,617
Net incoming/(outgoing) resources before transfers		3,862	(11,492)	(7,630)	(45,997)
Gross transfers between funds		(1,000)	1,000	-	-
Net income/(expenditure) for the year/ Net movement in funds		2,862	(10,492)	(7,630)	(45,997)
Fund balances at 1 April 2025		132,378	49,536	181,914	227,911
Fund balances at 31 March 2026		135,240	39,044	174,284	181,914

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SCOTTISH COMMUNITY ALLIANCE SCIO

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:				
Charitable activities		110,000	131,450	241,450
Investments	**3**	4,170	-	4,170
Total income		114,170	131,450	245,620
Expenditure on:				
Charitable activities	**5**	106,880	184,737	291,617
Total charitable expenditure		106,880	184,737	291,617
Net incoming/(outgoing) resources before transfers		7,290	(53,287)	(45,997)
Net income/(expenditure) for the year/ Net movement in funds		7,290	(53,287)	(45,997)
Fund balances at 1 April 2024		125,088	102,823	227,911
Fund balances at 31 March 2025		132,378	49,536	181,914

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

SCOTTISH COMMUNITY ALLIANCE SCIO

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Current assets					
Debtors	**9**		458		2,604
Cash at bank and in hand			175,310		185,039
			175,768		187,643
Creditors: amounts falling due within one year	**10**		1,484		5,729
Net current assets			174,284		181,914
Total assets less current liabilities			174,284		181,914
Income funds					
Restricted funds	**12**		39,044		49,536
Unrestricted funds			135,240		132,378
			174,284		181,914

The financial statements were approved by the Trustees on 1 October 2026

P Smith
Trustee

SCOTTISH COMMUNITY ALLIANCE SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Scottish Community Alliance is a Scottish Charitable Incorporated Organisation. The office registered address is Clyde Office, Second Floor, 48 West George Street, Glasgow, G2 1BP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS.

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

1.2 Going concern

The Trustees have assessed the going concern and having reviewed budgets and cashflow they are satisfied that the charity has sufficient cash reserves. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements for the next 12 months.

1.3 Charitable funds

Unrestricted funds are funds that can be used in accordance with the objectives of the charity at the discretion of the trustees.

Designated funds are unrestricted funds set aside by the trustees for specific future purposes or projects.

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

1.4 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Income is deferred when performance related grants are received in advance of the performances or event to which they relate.
- Incoming resources from charitable activities is accounted for when earned.

1 Accounting policies **(Continued)**

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure and Irrecoverable VAT

Expenditure is recognised on an accrual basis as a liability is incurred. The charity is not registered for VAT and accordingly irrecoverable VAT is charged against the category of resources expended to which it relates.

- Costs of generating funds are those costs incurred in attracting voluntary income and the costs incurred in trading activities that raise funds.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to its beneficiaries. It includes both the direct costs and indirect costs necessary to support these activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable charity and include the audit fees and costs linked to its strategic management.
- Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g. estimated usage, staff costs by time spent.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.8 Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, and governance costs which support the charity. The bases on which support costs have been allocated are set out in note 7.

2 Incoming resources from charitable activities

	Unrestricted funds 2026	**Restricted funds 2026**	**Total 2026**	Total 2025
	£	**£**	**£**	£
Grants receivable for core activities				
Scottish Government: Core Funding	104,000	-	104,000	104,000
Scottish Government: Community Learning Exchange	5,000	45,000	50,000	56,000
SENScot	-	-	-	21,450
Acorns to Trees	-	60,000	60,000	60,000
Local People Leading	-	5,000	5,000	-
	109,000	110,000	219,000	241,450

3 Investments

	Total 2026	Total 2025
	£	£
Interest receivable	3,849	4,170

4 Government grants

Income from government grants consists of core funding made from the Scottish Government to aid support costs and performance related grants. See note 2 for more information for the source and amount of these grants.

5 Charitable activities

	Project 2026 £	Core 2026 £	Total 2026 £	Project 2025 £	Core 2025 £	Total 2025 £
Staff costs	52,494	64,224	116,718	52,025	69,366	121,391
Travel & Subsistence	937	708	1,645	836	1,003	1,839
Events costs	11,666	9,298	20,964	-	2,097	2,097
PR/Website costs	-	1,382	1,382	-	12,051	12,051
Policy funding	-	24,510	24,510	-	1,000	1,000
Subscriptions & Conference Fees	406	982	1,388	184	3,138	3,322
Administrator / Coordinator Fees	-	-	-	-	3,697	3,697
Consultancy and IT Support	293	1,111	1,404	130	186	316
Sundry expenses	-	-	-	-	199	199
Pockets & Prospects	-	-	-	10,098	-	10,098
Community Learning Exchange	53,320	-	53,320	108,887	-	108,887
Social Enterprise - Sponsorship	-	-	-	5,000	-	5,000
	119,116	102,215	221,331	177,160	92,737	269,897
Share of support costs (see note 6)	2,376	1,710	4,086	7,373	6,497	13,870
Share of governance costs (see note 6)	-	5,062	5,062	-	7,850	7,850
	121,492	108,987	230,479	184,533	107,084	291,617
Analysis by fund						
Unrestricted funds	-	108,987	108,987	-	106,880	106,880
Restricted funds	121,492	-	121,492	184,533	204	184,737
	121,492	108,987	230,479	184,533	107,084	291,617

6 Support costs

	Support costs	Governance costs	2026	Basis of allocation
	£	£	£	
General office Costs	4,086	-	4,086	Direct allocation
Accountancy	-	1,829	1,829	Governance
Legal and professional	-	2,309	2,309	Governance
Board Meeting Costs	-	924	924	Governance
	4,086	5,062	9,148	

For the year ended 31 March 2025

	Support costs	Governance costs	2025	Basis of allocation
	£	£	£	
General office Costs	13,870	-	13,870	Direct allocation
Accountancy	-	2,813	2,813	Governance
Legal and professional	-	3,170	3,170	Governance
Board Meeting Costs	-	1,867	1,867	Governance
	13,870	7,850	21,720	

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs are apportioned between the key charitable activities undertaken (see note 5) in the year. Refer to the table above for the basis of apportionment and the analysis of support and governance costs.

7 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Employees	2	2

Employment costs	2026 £	2025 £
Wages and salaries	102,568	104,655
Social security costs	3,384	6,723
Other pension costs	10,766	10,013
	116,718	121,391

7 Employees **(Continued)**

Pension costs for the year of £10,766 (2025: £10,013) were made to employees defined pension plans during the year and are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The key management personnel comprise of the Directors. The total employment costs for the key personnel was £56,197 (2025: £60,135), there were no additional benefits of the key management personnel of the charity.

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Debtors

	2026	2025
Amounts falling due within one year:	**£**	**£**
Other debtors	-	2,087
Prepayments	458	517
	458	2,604

10 Creditors: amounts falling due within one year

	2026	2025
	£	**£**
Trade creditors	164	198
Accruals and deferred income	1,320	5,531
	1,484	5,729

11 Retirement benefit schemes

	2026	2025
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	10,766	10,013

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				
	Balance at 1 April 2025	Incoming resources	Resources expended	Transfers	Balance at 31 March 2026
	£	£	£	£	£
Scottish Government: Community Learning Exchange	-	45,000	(46,000)	1,000	-
Acorns2Trees	26,420	60,000	(54,382)	-	32,038
Scottish Parliament Event 2026	6,666	5,000	(11,666)	-	-
SENScot	16,450	-	(9,444)	-	7,006
	49,536	110,000	(121,492)	1,000	39,044

	Movement in funds				
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Scottish Government: Pockets & Prospects	16,764	-	(10,098)	(6,666)	-
Scottish Government: Community Learning Exchange	64,187	50,000	(114,187)	-	-
Acorns2Trees	21,872	60,000	(55,452)	-	26,420
Scottish Parliament Event 2026	-	-	-	6,666	6,666
SENScot	-	21,450	(5,000)	-	16,450
	102,823	131,450	(184,737)	-	49,536

Name of Fund	Description, nature and purpose of fund
Pockets and Prospects	To mitigate the impacts of welfare reform and build local resilience.
Community Learning Exchange	To facilitate community-to-community learning exchange and one to one mentoring opportunities
Acorns2Trees	To support the Partnerships Manager's Position
SENScot	Funds received from SENScot to support social enterprise activity
Scottish Parliament Event	To support the effective delivery of a national community conference to be held in February 2026

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
General funds	132,378	112,849	(108,987)	(1,000)	135,240

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	125,088	114,170	(106,880)	-	132,378

14 Analysis of net assets between funds

	Unrestricted	Restricted	Total	Unrestricted funds	Restricted funds	Total
	2026	2026	2026	2025	2025	2025
	£	£	£	£	£	£
Fund balances at 31 March 2026 are represented by:						
Current assets/(liabilities)	135,240	39,044	174,284	132,378	49,536	181,914
	135,240	39,044	174,284	132,378	49,536	181,914

15 Related party transactions

No trustees received remuneration or other benefits for their work with the charity during the year (2025 - none).

During the year, two trustees (2025: none) received a total of £708 in reimbursement for board expenses and accommodation.