

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2025  
for  
Self Directed Support Forum East  
Renfrewshire**

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

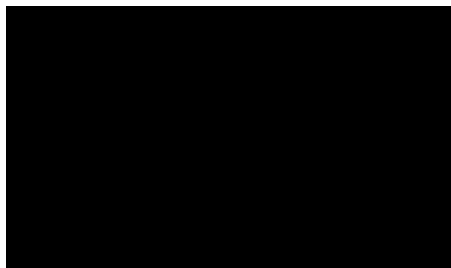
**Contents of the Financial Statements  
for the Year Ended 31 March 2025**

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**Self Directed Support Forum East  
Renfrewshire**

**Reference and Administrative Details  
for the Year Ended 31 March 2025**

**TRUSTEES**



**PRINCIPAL ADDRESS**

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

**REGISTERED CHARITY NUMBER**

SC044751

**INDEPENDENT EXAMINER**



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

**BANKERS**

Co-operative Bank  
PO Box 250, Delf House  
Skelmersdale  
WN8 6WT

**Self Directed Support Forum East  
Renfrewshire**

**Report of the Trustees  
for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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 primary purposes of the charity are:

- The advancement of education
- The advancement of citizenship or community development
- The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage

The purpose of the Self-Directed Support Forum East Renfrewshire is to provide independent support and advice to anyone who is thinking about directing their own social care package, or that of someone they care for. The organisation was formed in 2011 by a small collective of service users and carers, and with funding from the Scottish Government, has grown into an independent and informed organisation for others to turn to for advice, to share experiences and to feel supported around all aspects of Self-Directed Support (SDS).

**ACHIEVEMENT AND PERFORMANCE**

**Introduction**

This report covers the period March 2024 to 2025. The AGM was late last year due to trustee availability.

In August 2024 we lost [REDACTED], [REDACTED] had been ill for some time but managing well. She gave up the post of chair in 2024 but continued as minute secretary. She dedicated several years volunteering for the forum and is sadly missed.

Next year we will bring the date forward to align with the financial year. It has been a challenging time for people in East Renfrewshire who are trying to access support. Over the reporting period the cost of living crisis has continued and the Health and Social Care Partnership in East Renfrewshire are managing budget savings and increased demand for the service in many areas.

The demand for support from the Forum has remained high as budget restrictions impact individuals and their families. This kept the Forum's team particularly busy, and with the resources we have available we have provided a valuable service to East Renfrewshire citizens, this has been evident in the feedback we received throughout the year. Partnership working with other third sector services in the area remains strong.

**Membership**

Membership of the Forum sits at approximately 780. The membership is currently being reviewed to ensure people want to remain active members and to update their contact details. Several members have reconnected at this time when support is difficult to find and information and advice is needed.

**Staffing**

During this time, there have been several staffing changes. The organisation now operates with a core team of four part-time staff members. In June 2024, [REDACTED] was appointed to the vacant Information and Development Worker post. That same month, [REDACTED] the manager resigned to return to full time education and [REDACTED] was promoted to the role. This internal promotion created a subsequent vacancy, which was filled by [REDACTED] in August 2024. In January 2025, the team was further strengthened with the recruitment of three sessional staff: [REDACTED], [REDACTED], and [REDACTED]. These sessional positions are offered on zero-hour contracts, providing additional support on an as-needed basis.

**Report of the Trustees  
for the Year Ended 31 March 2025**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable Activities**

The staff have worked through the agreed priorities set out at the beginning of the year with many of the tasks being completed successfully. The workplan below represents the work undertaken over the year:

Area	Activity	Timescale
Training and development	<ul style="list-style-type: none"> <li>• [REDACTED] – Advocacy</li> <li>• [REDACTED] – Working Together for Change</li> <li>• [REDACTED] – Mental Health First Aid</li> <li>• Person Centred Planning</li> <li>• Identify training opportunities for Board including conferences</li> </ul>	Oct-Dec Oct-March Nov-Jan  Nov Ongoing
Communication and marketing	<ul style="list-style-type: none"> <li>• Website relaunch</li> <li>• Update of leaflets</li> <li>• Social Media</li> <li>• Information sessions</li> <li>• Case studies</li> <li>• Marketing Roadshow</li> </ul>	Feb 2025 Oct/Nov Ongoing Ongoing Jan/Feb March
Funding	<ul style="list-style-type: none"> <li>• Community Mental Health and Wellbeing application (submitted)</li> <li>• Alliance Self-Management Fund application (submitted)</li> </ul>	Nov 2024  Dec 2024
Partnership working	<ul style="list-style-type: none"> <li>• Peer support sessions</li> <li>• Board Coffee Morning</li> <li>• Big Lunch</li> <li>• Big Night In</li> <li>• Transition Event</li> <li>• Charging Policy Sessions and support</li> </ul>	Monthly - Ongoing Monthly -Ongoing December 2024 December 2024 October 2024 Ongoing
Performance monitoring	<ul style="list-style-type: none"> <li>• Citizen &amp; Membership feedback</li> <li>• Scheduled consultation</li> <li>• OSCR submission</li> </ul>	Ongoing  Dec 24

Similar to previous years East Renfrewshire Health and Social Care Partnership have had a challenging financial year, and this has had a knock-on effect on the Health and Social Care Partnerships budget. In an attempt to manage their spending, they have been reviewing existing SDS packages and tightening the eligibility criteria for access to SDS. This has been stressful for some existing users of SDS and people trying to access the fund for the first time. The Forum staff have worked in partnership with the Health and Social Care Partnership to support people affected.

**Board Membership**

In June 2024, [REDACTED] joined the Board of trustees and in August 2024 our former Chairperson [REDACTED] sadly passed away. We currently have 8 board members and would like to increase this to 13 by attracting people with lived experience of using SDS, a long term condition or disability or unpaid carer. It would be desirable if the person lived in East Renfrewshire, but not essential. We are looking for people who could contribute to the board across all areas such as business support, communication and marketing, funding strategy.

**Report of the Trustees  
for the Year Ended 31 March 2025**

**ACHIEVEMENT AND PERFORMANCE**

**People using the service**

The referral rate from HSCP and citizens directly contacting us regarding option choice and set up of their SDS support package has been lower than previous years. In 2023/24 we worked with 120 clients on a one to one basis for in-depth support, in 2024/25 this figure fell to 102.

The reason for this is unclear but possible reasons are:

- More public awareness on how to use funding
- Staff team is smaller
- Social workers unaware of the Forum services
- Reduced use of SDS due to budget restrictions

On a more positive note our overall client reach figures were up substantially last year as people engaged in group activities and information sessions. We will continue to monitor the situation and collect data on where referrals are coming from and areas where referral rates have reduced to establish a clearer picture of changing patterns as we move forward. On the other hand, previous users of the Forum are coming back for advice and support.

**Brokerage Service**

The Brokerage Service continues to be a valuable service to users of SDS and to support the vulnerable recipients of SDS and unpaid carers. The average number of users across the year was 30.

**Peer Support Service**

Peer Support Service has continued at the Redhurst Hotel on a monthly basis, supported by Board members and more recently staff. This is a fitting tribute to our previous Chairperson [REDACTED] who we lost through ill health in August 2024. [REDACTED] was a consistent supporter of this service, and we are pleased to have sustained the peer support group. We hope to set up another group in a different part of East Renfrewshire in the future.

**Funding**

At the last AGM, we reported we'd been awarded a grant from SiRD which provided funding of approximately £120,000 per annum which allows us to employ 4 staff including the manager on part-time contracts across the 3 years of the grant award until May 2027. Our budget is extremely tight and there is restricted scope for the day-to-day expenses such as room booking, hospitality, publicity material etc. Occasionally unexpected bills will arise from IT issues, compliance with tax regulations or hardware replacements. These expenses have made a further dent in our reserves. We continue to apply for funding when opportunities arise.

**Future Priorities**

Since March 2025 the resource pressures in the area have heightened, with some third sector providers funding being withdrawn. Neighbourhood Networks, an organisation we frequently signposted to lost HSCP in 2024, however after a judicial review this funding was reinstated in 2025. Much needed befriending services have been cut and other agencies have lost valuable aspects of their services.

The staff group has remained stable throughout this year, this includes Veronica as the manager and the three information development workers, [REDACTED]. This consistency has given the staff the opportunity to focus on the priorities agreed by the Board.

Apart from [REDACTED], the manager, who has worked with us for several years, the staff group have all joined the Forum recently and training has been a priority. Both inhouse and external opportunities have been arranged to support staff. We have also engaged 3 sessional staff for a few hours a week over the last few months to support administrative and marketing tasks. If budget is available, we hope to engage them again in the near future.

## ACHIEVEMENT AND PERFORMANCE

Next year our priorities will be similar to last year to sustain the Forums key objective to provide independent information and advice to those accessing SDS. We expect to hear in early 2026 the strategic direction for SiRD and how Scottish Government wish to support independent support organisations such as our own and what the funding landscape might look like in the future. Two recent funding applications have been successful, one with the Hugh Fraser Trust and the other the Community mental health fund which will support people who are not eligible for SDS (based on the HSCP eligibility criteria) but are in need of support.

We hope to get this support up and running in the next few months. Funding remains a future priority, recent expenses have made a further dent in our reserves. In December 2024 we estimated that we had a slight underspend due to vacancies in the previous year. As a result, we employed sessional staff to support administrative tasks and social media content to publicise the service. This estimate proved to be incorrect, and this has put a further dent in our core funds. As a result, the Board have set up a funding group to accelerate the number of funding applications we submit with the objective of strengthening our core funding/reserves and additional funding for support activities.

Overall, it has been a busy and productive year, thank you to the staff for their dedication and hard work in challenging times.

## FINANCIAL REVIEW

### Financial position

During the year ended 31 March 2025, the charity had total income of £109,296 (2024: £171,811) and expenditure of £134,013 (2024: £157,470) resulting in a net deficit of £24,717 (2024: surplus of £14,341).

The charity's total reserves at 31 March 2025 were £14,087 (2024: £38,804) with all of these being unrestricted general reserves (2024: £17,906) and no restricted reserves (2024: £20,898).

### Reserves policy

It is the policy of the Charity to maintain unrestricted funds, which are free reserves of the Charity as follows:

- At a level equivalent to three months expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the organisation's current activities while consideration is given to ways in which additional funds may be raised.

- The trustees deem it prudent to hold a further £30,000 in reserves to cover the expansion and development of current services.

Based on the year ended 31 March 2025, ordinary expenditure for 3 months amounts to £33,503. The total reserves policy aim is therefore to hold £63,503 in reserves. At 31 March 2025, the charity held unrestricted free reserves of £14,087. The trustees are aware this policy is not being met and will work to increase the unrestricted funds of the charity.

### Going concern

Based on the budget for the next 12 months and following a range of cost reduction resources, the trustees are confident that the organisation remains a going concern.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

Self Directed Support Forum East Renfrewshire is a Scottish Charitable Incorporated Organisation that is governed by its Constitution and was granted charitable status on the 19th March 2014. The charity is registered in Scotland with the office of the Scottish Charity Regulator (OSCR), with charity number SC044751.

### Organisational structure

The structure of the SCIO comprises: Members who have the right to attend the AGM (and any Members' Meeting) and have important powers under this Constitution and the Charities Act, particularly in electing people to serve as Trustees and taking decisions in relation to any changes to this Constitution; and Trustees who hold regular meetings between each AGM, set the strategy and policy of the SCIO, generally control and supervise the activities of the SCIO and, in particular, are responsible for monitoring its financial position and, where there are no employees or managers appointed, are responsible also for the day-to-day management of the SCIO.

Self Directed Support Forum East  
Renfrewshire

**Report of the Trustees  
for the Year Ended 31 March 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

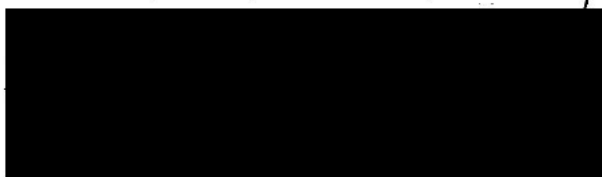
**Trustee Recruitment and Appointment**

The charity is managed on a day to day basis by its trustees who are volunteers. Membership is open to any person who wishes to become a member; they must sign, and lodge with the company, a written application for membership along with a remittance to meet the annual membership subscription (if any); and for a Group Member, that application must be signed by an appropriately authorised officer of that body who will remain as the representative of that Group Member until such time as the Group Member informs the Board otherwise.

**Key management remuneration**

The key management personnel of the charity is the manager. Total employer costs for this post in the year were £37,603 (2024: £37,894).

Approved by order of the board of trustees on 22/9/25 and signed on its behalf by:





**Independent Examiner's Report to the Trustees of  
Self Directed Support Forum East  
Renfrewshire**

I report on the accounts for the year ended 31 March 2025 set out on pages eight to seventeen.

**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.

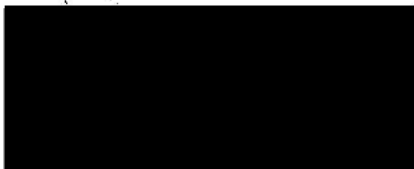
**Independent examiner's statement**

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.



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

Date: 22 September 2025

**Self Directed Support Forum East  
Renfrewshire**

**Statement of Financial Activities  
for the Year Ended 31 March 2025**

		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2025 Total funds</b>	<b>2024 Total funds as restated</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	103,196	1,100	104,296	166,811
Other income	3	5,000	-	5,000	5,000
<b>Total</b>		<u>108,196</u>	<u>1,100</u>	<u>109,296</u>	<u>171,811</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Core Activities		<u>112,015</u>	<u>21,998</u>	<u>134,013</u>	<u>157,470</u>
<b>NET INCOME/(EXPENDITURE)</b>		(3,819)	(20,898)	(24,717)	14,341
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		17,906	20,898	38,804	24,463
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>14,087</u>	<u>-</u>	<u>14,087</u>	<u>38,804</u>

**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 9.

**Self Directed Support Forum East  
Renfrewshire**

**Balance Sheet  
31 March 2025**

	Notes	2025 £	2024 as restated £
<b>FIXED ASSETS</b>			
Tangible assets	11	3,960	-
<b>CURRENT ASSETS</b>			
Debtors	12	2,918	4,481
Cash at bank		262,019	258,912
		<u>264,937</u>	<u>263,393</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(254,810)	(224,589)
		<u>10,127</u>	<u>38,804</u>
<b>NET CURRENT ASSETS</b>			
		<u>14,087</u>	<u>38,804</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>14,087</u>	<u>38,804</u>
<b>NET ASSETS</b>			
		<u>14,087</u>	<u>38,804</u>
<b>FUNDS</b>	15		
Unrestricted funds:			
General fund		10,127	13,811
Scottish Government		-	4,095
Fixed Assets		3,960	-
		<u>14,087</u>	<u>17,906</u>
Restricted funds		-	20,898
<b>TOTAL FUNDS</b>		<u>14,087</u>	<u>38,804</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22ND SEPTEMBER 2025  
and were signed on its behalf by:



The notes on pages 10-17 form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

Self Directed Support Forum East Renfrewshire (SCIO) ("the charity") is a Scottish Charitable Incorporated Organisation and governed by its constitution. It was registered as a charity in Scotland (registered number SC044751) on the 19th March 2014. Its registered address is Herbert House, 24 Herbert Street, Glasgow, G20 6NB.

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

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 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

During the year the Trustees elected to prepare fully accrued accounts, having previously prepared them on receipts and payments basis. The prior year figures have been restated to reflect this change and more information is provided in Note 10.

**Going concern**

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

**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.

**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.

**Creditors and provisions**

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

**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.

**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.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES - continued**

**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.

Computer Equipment - 25% on cost

All assets costing more than £500 are capitalised and valued at historic cost.

**Taxation**

Self Directed Support Forum East Renfrewshire (SCIO) 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 charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>as restated £</b>
Grants	<u>104,296</u>	<u>166,811</u>

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>as restated £</b>
Scottish Government	103,196	143,210
Voluntary Action East Renfrewshire	500	17,801
The Big Lunch	600	5,800
	<u>104,296</u>	<u>166,811</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

3. OTHER INCOME

	2025	2024 as restated
	£	£
Employment Allowance	<u>5,000</u>	<u>5,000</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Core Activities	<u>130,843</u>	<u>3,170</u>	<u>134,013</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024 as restated
	£	£
Staff costs	100,062	110,606
Memberships and Accreditation¹	504	646
Staff Training and Recruitment	4,095	2,700
Subscriptions	1,003	1,947
Insurance	1,929	316
Printing and Stationery	187	571
Telephone and Internet Costs	2,132	3,851
Computer and IT Support	9,205	5,447
Heating and Light Costs	-	2,720
The Big Lunch	1,873	4,675
Room Hire	2,873	126
Staff Travel and Expenses	1,075	1,424
Professional Fees	153	5,236
Cleaning and Office Costs	-	428
Miscellaneous Expenses	-	128
Accountancy Support	5,172	3,906
Depreciation	264	-
Advertising and Publicity	<u>316</u>	<u>-</u>
	<u>130,843</u>	<u>144,727</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

6. SUPPORT COSTS

	2025 £	2024 £
Independent Examination Fee	1,470	870
Bank charges	1,154	143
Payroll Fees	546	867
Redundancy Payments	-	10,863
	<u>3,170</u>	<u>12,743</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

8. STAFF COSTS

	2025 £	2024 as restated £
Wages and salaries	88,703	99,284
Social security costs	6,964	8,072
Other pension costs	4,395	3,250
	<u>100,062</u>	<u>110,606</u>

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

	2025	2024 as restated
Office and Project Staff	<u>4</u>	<u>4</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds as restated £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	143,210	23,601	166,811
Other income	<u>5,000</u>	<u>-</u>	<u>5,000</u>
<b>Total</b>	<u>148,210</u>	<u>23,601</u>	<u>171,811</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Core Activities	<u>144,082</u>	<u>13,388</u>	<u>157,470</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
NET INCOME	4,128	10,213	14,341
Transfers between funds	(437)	437	-
Net movement in funds	3,691	10,650	14,341
RECONCILIATION OF FUNDS			
Total funds brought forward	14,215	10,248	24,463
TOTAL FUNDS CARRIED FORWARD	17,906	20,898	38,804

10. PRIOR YEAR ADJUSTMENT

In the 2025 year the Trustees elected to change the basis of preparation of the accounts from receipts and payments to fully accrued. This resulted in a restatement of the prior year accounts to incorporate trade creditor and accrued expenses balances. The restatement also incorporated the brokerage account balance of £221,889 to both the current assets and liabilities. This balance represents funds held on behalf of service users. The overall effect of this restatement was to increase current liabilities by £1,118, resulting in a decrease in unrestricted funds of £1,118.

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	4,224
DEPRECIATION	
Charge for year	264
NET BOOK VALUE	
At 31 March 2025	3,960
At 31 March 2024	-

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024 as restated
	£	£
Payroll Account	1,329	2,899
Prepayments	1,589	1,582
	2,918	4,481



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024 as restated
	£	£
Trade creditors	1,925	1,510
Brokerage Account	250,272	221,889
Accrued Expenses	2,613	1,190
	<u>254,810</u>	<u>224,589</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 as restated Total funds £
Fixed assets	3,960	-	3,960	-
Current assets	264,937	-	264,937	263,393
Current liabilities	(254,810)	-	(254,810)	(224,589)
	<u>14,087</u>	<u>-</u>	<u>14,087</u>	<u>38,804</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	-	-	-	-
Current assets	20,606	20,898	263,393	24,463
Current liabilities	(2,700)	-	(224,589)	-
	<u>17,906</u>	<u>20,898</u>	<u>38,804</u>	<u>24,463</u>

15. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	13,811	(3,684)	-	10,127
Scottish Government	4,095	129	(4,224)	-
Fixed Assets	-	(264)	4,224	3,960
	<u>17,906</u>	<u>(3,819)</u>	<u>-</u>	<u>14,087</u>
Restricted funds				
Voluntary Action East Renfrewshire	17,801	(17,801)	-	-
The Big Lunch	2,985	(2,985)	-	-
Warm Spaces	112	(112)	-	-
	<u>20,898</u>	<u>(20,898)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>38,804</u>	<u>(24,717)</u>	<u>-</u>	<u>14,087</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	5,000	(8,684)	(3,684)
Scottish Government	103,196	(103,067)	129
Fixed Assets	-	(264)	(264)
	<u>108,196</u>	<u>(112,015)</u>	<u>(3,819)</u>
<b>Restricted funds</b>			
Voluntary Action East Renfrewshire	-	(17,801)	(17,801)
The Big Lunch	1,100	(4,085)	(2,985)
Warm Spaces	-	(112)	(112)
	<u>1,100</u>	<u>(21,998)</u>	<u>(20,898)</u>
<b>TOTAL FUNDS</b>	<u>109,296</u>	<u>(134,013)</u>	<u>(24,717)</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
<b>Unrestricted funds</b>				
General fund	14,215	33	(437)	13,811
Scottish Government	-	4,095	-	4,095
	<u>14,215</u>	<u>4,128</u>	<u>(437)</u>	<u>17,906</u>
<b>Restricted funds</b>				
Voluntary Action East Renfrewshire	8,713	9,088	-	17,801
The Big Lunch	1,423	1,125	437	2,985
Warm Spaces	112	-	-	112
	<u>10,248</u>	<u>10,213</u>	<u>437</u>	<u>20,898</u>
<b>TOTAL FUNDS</b>	<u>24,463</u>	<u>14,341</u>	<u>-</u>	<u>38,804</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	5,000	(4,967)	33
Scottish Government	143,210	(139,115)	4,095
	<u>148,210</u>	<u>(144,082)</u>	<u>4,128</u>
<b>Restricted funds</b>			
Voluntary Action East Renfrewshire	17,801	(8,713)	9,088
The Big Lunch	5,800	(4,675)	1,125
	<u>23,601</u>	<u>(13,388)</u>	<u>10,213</u>
<b>TOTAL FUNDS</b>	<u>171,811</u>	<u>(157,470)</u>	<u>14,341</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025 nor for the year ended 31 March 2024.

17. PURPOSES OF FUNDS

Unrestricted Funds

General Fund - The unrestricted, 'free reserves' of the charity.

Scottish Government - Core Funding to provide a service to assist individuals with sourcing social care to meet their individual needs.

Restricted Funds

Voluntary Action East Renfrewshire - Funding towards the Finance and Admin salary costs.

The Big Lunch - Funding towards two support events held within the year.

Warm Spaces - Funding towards re-entering certain aspects of care.