

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2026
for
LINKES [SCIO]**



LINKES

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

**Contents of the Financial Statements
for the Year Ended 31 March 2026**

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LINKES [SCIO]

Reference and Administrative Details for the Year Ended 31 March 2026

TRUSTEES

F Mohammed - Chair
H Merry - Vice Chair
M Simpson - Treasurer
S MacAskill – Secretary
S Mohamed (resigned 7.5.25)
C Lyall (resigned 7.5.25)
P McCann
D Aljader
E Girvan
K Kohistani (appointed 6.10.25)
N Tirado-Bowers (appointed 6.10.25)
T Spencer

PRINCIPAL ADDRESS

Community Rooms
200 Lincoln Avenue
Knightswood
Glasgow
G13 3PP

REGISTERED CHARITY NUMBER

SC037175

INDEPENDENT EXAMINER

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

BANKERS

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

LINKES [SCIO]

Report of the Trustees for the Year Ended 31 March 2026

The trustees 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

In terms of the Charities and Trustee Investment (Scotland) Act 2005, our key objectives are:

- I. The advancement of education
- II. The advancement of health
- III. The provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended

In order to deliver these objectives, LINKES create opportunities for social, cultural and educational activities that promote interaction and integration between all residents of the Lincoln Flats and the surrounding environs.

In particular, LINKES aim to provide the following:

- I. Groups/activities/events/information/trips that advance education of participants
- II. Groups/activities/events/information/trips that advance health of participants
- III. To utilise the facilities in 200 and 160 Lincoln Avenue to benefit the community

In order to achieve our aims, we continued to deliver our services through three main strands of work:

- Community - delivering group work activities, learning opportunities and community events to bring people together.

- Community Support - delivery of advice and support signposting drop-in; working with partner organisations to ensure good referral pathways and access to services and resources; the opening of the Knightswood Community Shop to reduce the impact of poverty experienced in the community.

- Children and Young People - providing a vibrant programme of holiday and term-time activities for children and young people.

All our activities are guided by the needs of our community who have engaged with us on setting priorities. This year, we engaged directly with 2096 individuals through group work, one-to-one support, community events and the community shop.

The trustees wish to thank our committed, passionate and knowledgeable staff, sessional staff and volunteers for their hard work; we couldn't deliver our extensive programme of activities and support without them.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Community

Accredited Literacies ESOL

In partnership with Glasgow Clyde College, we ran an ESOL literacies course delivered 2 mornings a week for 32 weeks. 19 learners benefited from the class, with 12 people achieving a Qualifications Scotland certificate in ESOL Literacies 1. We worked with Big Voices Mobile Creche to offer creche places for 4 children allowing 4 mothers to complete their qualification.

Community ESOL

Working closely with ESOL Scotland's Volunteer Tutor Project, we delivered 33 weekly ESOL sessions, with 5 smaller language level based groups, reaching 112 learners. A creche supported parents to participate. Learners from this class look after 2 raised beds in Knightswood Community Centre Garden, growing herbs for community use.

Forest Garden

Our volunteer team continued to nurture the community garden, working towards creating a shared, peaceful outdoor space for all. A small amount of potatoes and onions were harvested and made available for sharing in the shop.

LINKES [SCIO]

Report of the Trustees for the Year Ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Men's Model Railway Group

Our Men's Model Railway Group has provided a weekly activity for socially isolated men, while building an impressive railway. The group has also attended 2 Model Railway Shows. All express the group being a source of support. 'Robert (Men's group volunteer) is doing a great job and he makes sure we know what's going on in the local area and tells us about other things Linkes are offering.'

Senior's Lunch Club

Our weekly Seniors' Lunch Club served a three course lunch to an average of 20 people, (33 people registered). *'I like coming because it's one less meal to cook and the food is fantastic.'* (Seniors Lunch Interviewee)

As well as a delicious healthy lunch, the group offers people an opportunity to make friends, reduce isolation and get advice.

100% of participants say it reduces loneliness. 'If there's anything wrong, they're on the phone to make sure you're okay. I feel cared about.'

A new volunteer cooking assistant joined our small team, and regular group members have a role in calling the bingo and clearing tables.

Women's Group

Our weekly women's group offers a space to 'have a break from everything to be somewhere stress free.' Around 20 women come on a weekly basis, with 19 women accessing a creche during the year. We have had workshops on topics such as Women's Health Awareness, Energy Saving advice, Online Safety for Parents as well as creative sessions. 'It's given me a sense of community and support.' 100% of attendees say they have made new friends and 100% said they have accessed additional services and opportunities because of their involvement with Linkes.

The Women's WhatsApp group provides 148 women with information and support. We share the opportunities and women support each other in various languages to share this information.

We have also hosted events for Cultural celebrations and Scottish Refugee Festival, and 150 women and children enjoyed a family outing to Heads of Ayr Farm.

Community Support

Support & Signposting Drop-ins

Our weekly advice and signposting drop-in have responded to over 586 enquiries, 58% through an Arabic Interpreter. 13 community research interviews with people accessing the services showed that our highly skilled community development workers ensure a welcoming environment where people feel safe to ask for advice.

With our initial support and guidance, 165 people were referred to and able to access suitable follow up support independently. Additionally, we made 152 foodbank referrals.

'It was easy to access, it was a nice experience. The people were good and helpful - the people stayed late with me until the problem was resolved.'

A community member observes: 'For people around me language barriers are a huge problem. Linkes is really important because speaking from my engagement with local community members, I refer them to Linkes for the drop-in where they go above and beyond - if it wasn't for Linkes being embedded in the way they are it'd be a much harder environment.'

Addressing Food Poverty

With 64% of organisational enquiries being related to poverty, addressing food poverty is a crucial part of our work. Knightswood Community Shop which opened in April has brought a much-needed source of affordable food to the estate. This is a result of our partnership with Good Food Scotland and Wheatley Homes and has 340 people signed up as members. Responding to local need, the shop sells requested healthy low-cost items and extended opening hours to accommodate children being able to go after school. Members report saving money on their shop and benefitting from not having to transport shopping. It also provides volunteering opportunities:

'Volunteering at the shop has been great for my mental health....And I get a buzz out of helping people.'

LINKES [SCIO]

Report of the Trustees for the Year Ended 31 March 2026

Children and Young People

By combining free access, trusted play workers, and genuine youth participation, we have created an environment where children and young people can have fun, build friendships and feel part of their community. These changes are helping to improve wellbeing, reduce social isolation and ensure young people have positive, supportive experiences in and outside of school.

Term-time Programme

On and around the estate we worked with 200 children, aged 5-11 on a range of activities: 10 Nature Clubs, 64 Create & Play sessions and 13 football sessions. We provided 2,072 nutritious snacks, ensuring children felt ready to engage in activities.

'Linkes to me is something I enjoy so much and it made me new friends. It makes me so so happy and I'm enjoying my life'

We strengthened our partnership with Corpus Cristi Primary School, delivering lunchtime play sessions, open to all pupils, working with around 300 children. Additionally we delivered a Play Champions course to primary 6s to become peer playground leaders; and a Bikeability course alongside Glasgow Eco Trust, further expanding opportunities for children to build skills and confidence.

Our Boogie Babies music and movement group ran for 32 weeks, engaging 115 preschoolers and their parents and carers from 95 families. It provided an opportunity for toddlers to build social skills and their carers to benefit from peer support.

Holiday Programme

Recognising that school holidays can be a particularly difficult time for families, we delivered eight weeks of holiday provision across the year. These sessions resulted in 849 attendances and included trips, arts and crafts, and sports activities. Addressing food insecurity on the estate, we provided 963 lunches and 946 snacks.

Young volunteers

Young people who initially attended our clubs for social reasons have gone on to take on leadership roles, as volunteer play leaders, supporting younger children and acting as positive role models. 6 teenage volunteers helped out at holiday times, and 4 primary school children volunteered with the younger age group. We are proud to support the development of leadership skills, confidence and responsibility, while also contributing to the long-term sustainability of our services.

Youth Work

A total of 25 young people participated in 32 youth club sessions. We provided a safe space and supportive youth workers, offering a place to hang out, lots of healthy snacks, activities such as pool and crafts, as well as issue-based sessions.

Youth Forum:

The Youth Forum, made up of eight young people aged 14+, played a key role in organising a day trip for 150 residents to Heads of Ayr Farm Park. We continue to shape all our provision by listening to young people. Our Youth Social Action Group designed a graffiti feedback tree on the youth club wall, allowing young people to share their views in a creative and accessible way. Feedback shows that over 85% of young people report feeling safe, happy and included at the club.

Comments left by children at our play sessions on the graffiti tree include:

'It's free and helps us express ourselves and relieve stress after school' (Child, aged 10)

'It's nice, it gives us a chance to have fun and have a community' (Child, aged 10)

'Very good community and good workers, there's always someone to talk to' (Child, aged 9)

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

FINANCIAL REVIEW

Financial position

The charity incurred an overall net deficit of £16,590 for the year ended 31 March 2026 (2025: deficit of £72,515). The deficit represents planned net expenditure of funds brought forward from the previous year and so represents a timing difference rather than unexpected costs or a deficit in funds.

At balance date, reserves stood at £106,783 (2025: £123,373) with £79,610 of these being unrestricted (2025: £68,227), nil held in designated funds for a specific purpose (2025: £24,330), £343 in designated funds representing the net book value of assets (2025: nil) and £26,830 being restricted funds (2025: £30,816).

As explained in note 13, the accounts have been re-stated to re-allocate income previously recognised as unrestricted to current liabilities. The effect of this restatement has been to decrease unrestricted reserves by £9,500 and increase current liabilities by the same amount.

Reserves policy

It is the policy of the Charity to maintain unrestricted funds, which are free reserves of the Charity, at a level equivalent to three to six month's ordinary running costs. 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 organisations current activities while consideration is given to ways in which additional funds may be raised.

Based on the accounts for the year ended 31 March 2026, running costs for 3 months amounts to £63,440. At balance date, the charity held unrestricted, free reserves of £79,610 (2025: £68,227), with an additional £344 of designated funds representing the net book value of fixed assets (2025: £nil) and nil held in designated funds for a specific purpose (2025: £24,330). The trustees are satisfied that this policy is being met and funds held in excess of this amount will be reinvested into the charity.

FUTURE PLANS

With 2026 being our 20th birthday, we are keen to celebrate the people and projects that have made the community a better place to live, over the years. In the coming year, we will engage the community in developing a strategic plan for Linkes, with the community's needs at the heart of all our work. We aim to fully embed our mission of 'All People, One Community' in all areas of our work with community cohesion being a priority for maintaining a feeling of safety and belonging on the estate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation was established in 2002 as a local community group, on 26 January 2006 became a registered Charity and on 17 January 2011 became a Company Limited by Guarantee. On 21 August 2012 the organisation ceased to be a Company Limited by Guarantee and converted to a Scottish Charitable Incorporated Organisation (SCIO), following the recommendation of the Office of the Scottish Charity Regulator. The organisation is governed by its Trustees, who meet regularly to control the activities of the organisation.

Recruitment and appointment of new trustees

The Trustee Committee Members are elected at each Annual General Meeting. At the AGM in October 2025, the membership elected ten committee members, following a recruitment process, looking for local community members to get involved with the governance of Linkes.

Key Management Remuneration

During this year, trustees approved a change to the management structure from 2 co-directors to one full time director. This change was effective from 1st November 2025. During this year the charity appointed a short-term Interim Director to manage this transition. The total employer cost relating to this post for the year ended 31 March 2026 was £54,837 (2025: £47,386).

Risk management

The trustee members have assessed the major risks to which an organisation is exposed and are satisfied that systems are in place to mitigate exposure to these.

21/08/2026

Approved by order of the board of trustees on and signed on its behalf by:



.....
F Mohammed - Trustee

Independent Examiner's Report to the Trustees of LINKES [SCIO]

I report on the accounts for the year ended 31 March 2026 set out on pages seven to eighteen.

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.



60520000-1E5C-AA11-60B9-08DEF03AA1A

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

21/08/2026

Date: 60520000-1E5C-AA11-60B9-08DEF03AA1A

LINKES [SCIO]

Statement of Financial Activities for the Year Ended 31 March 2026

		Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	37,616	186,326	223,942	193,845
Other trading activities	4	2,420	-	2,420	182
Investment income	5	308	-	308	448
Other income	6	<u>10,500</u>	<u>-</u>	<u>10,500</u>	<u>5,000</u>
Total		<u>50,844</u>	<u>186,326</u>	<u>237,170</u>	<u>199,475</u>
EXPENDITURE ON					
Charitable activities	7				
Community Development Activities		<u>63,791</u>	<u>189,969</u>	<u>253,760</u>	<u>271,990</u>
NET INCOME/(EXPENDITURE)		(12,947)	(3,643)	(16,590)	(72,515)
Transfers between funds	18	<u>343</u>	<u>(343)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(12,604)</u>	<u>(3,986)</u>	<u>(16,590)</u>	<u>(72,515)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>92,557</u>	<u>30,816</u>	<u>123,373</u>	<u>195,888</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>79,953</u></u>	<u><u>26,830</u></u>	<u><u>106,783</u></u>	<u><u>123,373</u></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 12.

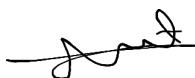
LINKES [SCIO]

Balance Sheet 31 March 2026

		2026 £	2025 as restated £
FIXED ASSETS	Notes		
Tangible assets	14	343	-
CURRENT ASSETS			
Debtors	15	2,382	312
Cash at bank and in hand		<u>163,214</u>	<u>134,551</u>
		165,596	134,863
CREDITORS			
Amounts falling due within one year	16	(59,156)	(11,490)
NET CURRENT ASSETS		<u>106,440</u>	<u>123,373</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>106,783</u>	<u>123,373</u>
NET ASSETS		<u>106,783</u>	<u>123,373</u>
FUNDS	18		
Unrestricted funds:			
General fund		79,610	68,227
Tudor Trust		-	23,250
Postcode Lottery		-	1,080
Designated Fixed Asset Fund		<u>343</u>	<u>-</u>
		<u>79,953</u>	<u>92,557</u>
Restricted funds		<u>26,830</u>	<u>30,816</u>
TOTAL FUNDS		<u>106,783</u>	<u>123,373</u>

21/08/2026

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



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F Mohammed - Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2026**

1. GENERAL INFORMATION

LINKES [SCIO] ("the charity") is a Scottish charitable incorporated organisation governed by its Constitution. It was registered as a charity in Scotland (registered number SC037175) on 7 February 2013. Its registered address is Community Rooms, 200 Lincoln Avenue, Knightswood, Glasgow, G13 3PP.

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 (FRS 102)' ("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.

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.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

2. ACCOUNTING POLICIES - continued

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Taxation

LINKES 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.

3. DONATIONS AND LEGACIES

			2026	2025 as restated
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Donations	4,044	-	4,044	1,543
Grants	<u>33,572</u>	<u>186,326</u>	<u>219,898</u>	<u>192,302</u>
	<u>37,616</u>	<u>186,326</u>	<u>223,942</u>	<u>193,845</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

3. DONATIONS AND LEGACIES - continued

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

	2026	2025 as restated
	£	£
Glasgow City Council Area Committee	8,000	5,000
Robertson Trust	20,000	15,000
BBC Children in Need	40,000	1,000
Impact Funding Partners	6,021	25,083
Tudor Trust	-	36,667
Glasgow City Council - Children's Holiday Food Programme	5,309	5,959
Virgin Money Foundation	1,239	15,000
Glasgow Communities Fund	27,048	27,048
Glasgow Mental Health & Wellbeing Fund	9,500	9,500
The National Lottery	52,189	49,795
Glasgow City Council - Let's Grow Together	-	2,250
Garfield Weston	25,000	-
Children's Lottery	5,000	-
Corpus Christie	8,720	-
Glasgow Life	3,300	-
Health & Social Care Partnerships	7,000	-
Glasgow Eco Trust	1,572	-
	<u>219,898</u>	<u>192,302</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	2026 Total funds	2025 as restated Total funds
	£	£	£	£
Earned income	600	-	600	-
Lunch Club	<u>1,820</u>	<u>-</u>	<u>1,820</u>	<u>182</u>
	<u>2,420</u>	<u>-</u>	<u>2,420</u>	<u>182</u>

5. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2026 Total funds	2025 as restated Total funds
	£	£	£	£
Deposit account interest	<u>308</u>	<u>-</u>	<u>308</u>	<u>448</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

6. OTHER INCOME

			2026	2025 as restated
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Employment Allowance	<u>10,500</u>	<u>-</u>	<u>10,500</u>	<u>5,000</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Community Development Activities	<u>246,885</u>	<u>6,875</u>	<u>253,760</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2026 £	2025 as restated £
Staff costs	181,170	175,729
Insurance - Project specific	1,239	1,096
Website Maintenance	50	72
Sundries	74	-
Staff Travel	260	105
Payroll Fees	118	-
Cleaning and Toiletries	68	250
Computer Maintenance	713	1,000
Disclosures	95	43
Donations/Hardship	153	317
Furniture and Fittings	-	1,899
Office Supplies & Stationery	812	1,738
Postage and Carriage	171	222
Publicity and Printing	1,080	968
Repairs and Maintenance	1,037	1,658
Sage Cover	1,795	1,402
Telecommunications	2,194	1,961
Creche for Classes	4,764	18,642
Men's Group	420	2,422
Exercise Class	-	1,025
Seniors	3,977	4,355
Women's Groups	1,472	1,955
Youth Groups - activities, trips & outings	5,225	13,191
Equipment	264	243
Recruitment	-	243
ESOL Classes	9,433	2,056
Volunteer Expenses	554	95
Food Programmes	2,519	7,976
Sessional Staff	9,809	9,885
Subscriptions	564	680
Community Garden	732	2,849
Community Integration Events	6,776	1,099
Drop In	4,146	5,225
Food and Community Support	3,193	-
Boogie Babies	<u>2,008</u>	<u>2,577</u>
	<u>246,885</u>	<u>262,978</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

9. SUPPORT COSTS

	2026	2025 as restated
	£	£
Staff, Board & Volunteer Training and Development	2,780	5,395
Staff, Board & Volunteer Wellbeing	1,893	1,028
Preparation & Independent Examination of Accounts	1,110	1,290
HR Services	1,032	1,239
Bank charges	60	60
	<u>6,875</u>	<u>9,012</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

One trustee, F Mohammed, was paid a total of £4,253 for sessional work as a groupworker (2025: £2,451). This was at an equivalent rate to other sessional workers and is permitted by LINKES' constitution.

Trustees' expenses

During the year to 31 March 2026 trustees received travel expenses totalling £13 (2025: nil).

11. STAFF COSTS

	2026	2025 as restated
	£	£
Wages and salaries	155,578	155,503
Social security costs	17,093	12,901
Other pension costs	8,499	7,325
	<u>181,170</u>	<u>175,729</u>

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

	2026	2025 as restated
Office and Project Staff (inc sessional)	<u>10</u>	<u>9</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	38,210	155,635	193,845
Other trading activities	182	-	182
Investment income	448	-	448
Other income	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total	<u>43,840</u>	<u>155,635</u>	<u>199,475</u>
 EXPENDITURE ON			
Charitable activities			
Community Development Activities	<u>58,596</u>	<u>213,394</u>	<u>271,990</u>
 NET INCOME/(EXPENDITURE)	(14,756)	(57,759)	(72,515)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>107,313</u>	<u>88,575</u>	<u>195,888</u>
 TOTAL FUNDS CARRIED FORWARD	<u>92,557</u>	<u>30,816</u>	<u>123,373</u>

13. PRIOR YEAR ADJUSTMENT

During the course of preparing the 2025-26 accounts it was identified that £9,500 of restricted funds had been recognised as unrestricted income in 2024-25. The charity was not entitled to this income until the 2025-26 year and so the accounts have been restated to reflect the correct General Fund position at 31 March 2025. The effect of this restatement has been to decrease unrestricted reserves by £9,500 and increase current liabilities by the same amount.

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2025	8,313	2,582	10,895
Additions	<u>-</u>	<u>343</u>	<u>343</u>
At 31 March 2026	<u>8,313</u>	<u>2,925</u>	<u>11,238</u>
 DEPRECIATION			
At 1 April 2025 and 31 March 2026	<u>8,313</u>	<u>2,582</u>	<u>10,895</u>
 NET BOOK VALUE			
At 31 March 2026	<u>-</u>	<u>343</u>	<u>343</u>
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>

LINKES [SCIO]

Notes to the Financial Statements - continued for the Year Ended 31 March 2026

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025 as restated
	£	£
Prepayments	<u>2,382</u>	<u>312</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025 as restated
	£	£
Trade creditors	512	-
PAYE Payable	-	880
STF Payroll Account	118	-
Deferred income	57,416	9,500
Accrued expenses	<u>1,110</u>	<u>1,110</u>
	<u>59,156</u>	<u>11,490</u>

Deferred income comprises income received for projects which LINKES was not entitled to until the following year.

	2026	2025
	£	£
At 1 April	9,500	9,002
Deferred in year	57,416	9,500
Released in year	<u>(9,500)</u>	<u>(9,002)</u>
At 31 March	<u>57,416</u>	<u>9,500</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2026 Total funds	2025 as restated Total funds
	£	£	£	£
Fixed assets	343	-	343	-
Current assets	138,766	26,830	165,596	134,863
Current liabilities	<u>(59,156)</u>	<u>-</u>	<u>(59,156)</u>	<u>(11,490)</u>
	<u>79,953</u>	<u>26,830</u>	<u>106,783</u>	<u>123,373</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Current assets	104,047	30,816	134,863	205,730
Current liabilities	<u>(11,490)</u>	<u>-</u>	<u>(11,490)</u>	<u>(9,842)</u>
	<u>92,557</u>	<u>30,816</u>	<u>123,373</u>	<u>195,888</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

18. MOVEMENT IN FUNDS

	At 1/4/25 £	Net movement in funds £	Transfers between funds £	At 31/3/26 £
Unrestricted funds				
General fund	68,227	11,383	-	79,610
Tudor Trust	23,250	(23,250)	-	-
Postcode Lottery	1,080	(1,080)	-	-
Designated Fixed Asset Fund	-	-	343	343
	92,557	(12,947)	343	79,953
Restricted funds				
National Lottery Community Fund	8,770	(1,855)	-	6,915
GCC - Children's Holiday Food Programme	1,212	608	-	1,820
Robertson Trust	2,303	(375)	-	1,928
Scottish Children's Lottery	-	800	-	800
Glasgow Mental health & Wellbeing Fund	6,096	(669)	(195)	5,232
National Lottery - Cost of Living	12,435	(12,287)	(148)	-
Girls on Track	-	1,479	-	1,479
Children in Need Innocenti	-	7,566	-	7,566
Corpus Christie	-	1,090	-	1,090
	30,816	(3,643)	(343)	26,830
TOTAL FUNDS	<u>123,373</u>	<u>(16,590)</u>	<u>-</u>	<u>106,783</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,844	(14,461)	11,383
Tudor Trust	-	(23,250)	(23,250)
Postcode Lottery	-	(1,080)	(1,080)
Garfield Weston	25,000	(25,000)	-
	50,844	(63,791)	(12,947)
Restricted funds			
Glasgow City Council Area Committee	8,000	(8,000)	-
BBC Children in Need	30,000	(30,000)	-
National Lottery Community Fund	52,189	(54,044)	(1,855)
Impact Funding Partners	6,021	(6,021)	-
Virgin Money Foundation	1,239	(1,239)	-
Glasgow City Council - Children's Holiday Food Programme	5,309	(4,701)	608
Glasgow Communities Fund	27,048	(27,048)	-
Robertson Trust	20,000	(20,375)	(375)
Scottish Children's Lottery	5,000	(4,200)	800
Glasgow Mental health & Wellbeing Fund	9,500	(10,169)	(669)
National Lottery - Cost of Living	-	(12,287)	(12,287)
Girls on Track	3,300	(1,821)	1,479
Children in Need Innocenti	10,000	(2,434)	7,566
Corpus Christie	8,720	(7,630)	1,090
	186,326	(189,969)	(3,643)
TOTAL FUNDS	<u>237,170</u>	<u>(253,760)</u>	<u>(16,590)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	64,837	3,390	68,227
Tudor Trust	18,045	5,205	23,250
Postcode Lottery	<u>24,431</u>	<u>(23,351)</u>	<u>1,080</u>
	107,313	(14,756)	92,557
Restricted funds			
BBC Children in Need	13,261	(13,261)	-
National Lottery Community Fund	6,651	2,119	8,770
Impact Funding Partners	1,652	(1,652)	-
Virgin Money Foundation	2,962	(2,962)	-
Glasgow City Council - Children's Holiday Food Programme	-	1,212	1,212
Robertson Trust	-	2,303	2,303
Youth Social Action Fund	5,712	(5,712)	-
Glasgow Mental health & Wellbeing Fund	3,447	2,649	6,096
National Lottery - Cost of Living	<u>54,890</u>	<u>(42,455)</u>	<u>12,435</u>
	<u>88,575</u>	<u>(57,759)</u>	<u>30,816</u>
TOTAL FUNDS	<u>195,888</u>	<u>(72,515)</u>	<u>123,373</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,173	(3,783)	3,390
Tudor Trust	36,667	(31,462)	5,205
Postcode Lottery	<u>-</u>	<u>(23,351)</u>	<u>(23,351)</u>
	43,840	(58,596)	(14,756)
Restricted funds			
Glasgow City Council Area Committee	5,000	(5,000)	-
BBC Children in Need	1,000	(14,261)	(13,261)
National Lottery Community Fund	49,795	(47,676)	2,119
Impact Funding Partners	25,083	(26,735)	(1,652)
Virgin Money Foundation	15,000	(17,962)	(2,962)
Glasgow City Council - Children's Holiday Food Programme	5,959	(4,747)	1,212
Glasgow Communities Fund	27,048	(27,048)	-
Robertson Trust	15,000	(12,697)	2,303
Youth Social Action Fund	-	(5,712)	(5,712)
Glasgow Mental health & Wellbeing Fund	9,500	(6,851)	2,649
National Lottery - Cost of Living	-	(42,455)	(42,455)
Let's Grow Together	<u>2,250</u>	<u>(2,250)</u>	<u>-</u>
	<u>155,635</u>	<u>(213,394)</u>	<u>(57,759)</u>
TOTAL FUNDS	<u>199,475</u>	<u>(271,990)</u>	<u>(72,515)</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

19. RELATED PARTY DISCLOSURES

Other than those disclosed in note 10 there were no related party transactions in the year to 31 March 2026.

20. PURPOSES OF UNRESTRICTED FUNDS

General funds - the unrestricted, 'free reserves' of the charity

Designated Fixed Asset Fund - represents the net book value of the charity's tangible fixed assets.

Garfield Weston- funding towards the ongoing operational costs of the charity

Tudor Trust - funding towards the ongoing operational costs of the charity

People's Postcode Lottery - funding towards the ongoing operational costs and project costs of the charity

21. PURPOSES OF RESTRICTED FUNDS

BBC Children in Need - funding a proportion of our Child and Youth Development Worker's salary, sessional staff costs and a diverse programme of activities and trips for the children and young people on and around the estate.

BBC Children in Need Innocenti- funded a residential in the Scottish Highlands and a trip to Alton Towers, both planned by our Youth Group

Children's Lottery- a contribution to activity and sessional play and youth worker costs for our busy Children and Young Person's Project

Corpus Christie- Lunch time outdoor play sessions and Play Leaders course for primary 6's at local primary school, Corpus Cristi

Girls on Track- funded BMX and cycling opportunities for girls aged 10-16

Glasgow City Council, Area Committee - contribution to our emergency response food delivery project.

Glasgow City Council Holiday Food Programme (Holiday Hunger) - funding to provide healthy snacks to the children and young people attending our holiday programmes and for additional sessional staff.

Glasgow City Council Glasgow Communities Fund - creche provision for ESOL classes and a contribution to salaries.

GCVS Glasgow Mental Health & Wellbeing Fund - a contribution to our groupwork programme including venue hire, activities and sessional staff.

Impact Funding Partners - funding for our groupwork programme ((Women's Group, Men's Group, Lunch club) including activities, creche, sessional staff, and creche for our Conversational ESOL class.

Let's Grow Together - Funding to be used towards the Forest Garden.

National Lottery Community Fund - funding core salaries, running costs and contribution to groupwork activities and events.

National Lottery Community Fund, Cost of Living - funding our support and signposting drops in, support and food related activities and contribution to salaries and running costs.

Robertson Trust - funding to be used towards salaries and running costs.

Virgin Money Foundation - towards the project costs for Digital Inclusion Project

Youth Social Action Fund - funding our Youth Social action group activities, training and residential weekend for young people as well as sessional staff and a contribution to salaries.