REGISTERED CHARITY NUMBER: SC044751

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2026

for

Self Directed Support Forum East Renfrewshire

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

Self Directed Support Forum East Renfrewshire

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

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 16

Self Directed Support Forum East Renfrewshire

Reference and Administrative Details for the Year Ended 31 March 2026

TRUSTEES	M Harkis - Chair P Lunn - Vice Chair (Appointed October 2025) G Smith - Treasurer A Milroy - Secretary G Burns R Demarco S Cherry M Brown (Resigned April 2025) R Levey (Resigned November 2025) M Miller (Appointed March 2026)
PRINCIPAL ADDRESS	Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
REGISTERED CHARITY NUMBER	SC044751
INDEPENDENT EXAMINER	David Nicholls FCCA Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
BANKERS	Co-operative Bank PO Box 250, Delf House Skelmersdale WN8 6WT

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

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

Charitable Activities

Introduction

This report covers the period March 2025 to 2026. The last AGM was late last year due to board trustees' availability. It was held in September 2025, making our previous AGM 9 months ago. We are now back on track to align with annual financial reporting, and future AGM will be held in June where possible.

The demand for support from the Forum has remained high, as the cost-of-living crisis continues, and budget restrictions across the public sector have an impact on individuals and their families. The introduction of charging non-residential care, and higher eligibility thresholds for services has increased the number of people looking for information and advice about their changing circumstances. The staff have done an excellent job with the limited resources we have available, and this has been evident from the feedback we received throughout the year.

Some quotes from service recipients:

- 'The SDS forum has helped bridge the gap between the council and me, including following up directly with the council to resolve issues.'

- 'Absolutely brilliant support. I felt overwhelmed at first, and without the forum I would have been lost. They exceeded expectations by accompanying me to appointments and advocating on my behalf.'

- 'The support has been very helpful, with regular check-ins and consistent communication. Meetings were attended when needed, and email contact was maintained throughout'

Membership

Membership of the Forum sits at approximately 450. The membership has been reviewed to confirm people want to remain active members and to update their contact details. This process removed 300+ inactive members. This work ensures that we are compliant with data protection regulations and has also allowed us to reconnect with long-term members who are looking for support with reviews.

Staffing

The staff group has remained stable throughout this year; this includes Veronica as the manager and the three information development workers, Amanda, Molly and Debbie. This consistency has given the staff the opportunity to focus on the priorities agreed by the Board. We have also engaged 3 sessional staff for a few hours a week to support administrative and marketing tasks, providing additional support on an as-needed basis.

Self Directed Support Forum East
Renfrewshire

Report of the Trustees
for the Year Ended 31 March 2026

ACHIEVEMENT AND PERFORMANCE
Charitable activities
Partnership working
The staff group has worked well together as a team and with local partners. The relationship with the carers center remains important and is working well. Mark Mulhern, HSCP lead officer, has proposed new working arrangements across the 3rd sector with the aim of making the sector more resilient and increasing capacity. The forum will be involved in the consultation regarding establishing these new arrangements.

Activity
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.

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:

Priority Area	Progress	Timescale
Budget management development	• Expanded brokerage support • Referrals have increased significantly. • Introduced monthly client updates mean clients are more involved and aware of the day-to-day running of their accounts. • Brett Nicholls now oversees brokerage accounts. • Proposal submitted to HSCP March 2026 regarding future plans for the brokerage service.	June 25-ongoing
Peer Support	• A successful funding bid meant we were able to expand peer groups to the Barrhead area. • Introduced Barrhead opportunities, added activity-based sessions, • Continued to co-ordinate an informal peer monthly drop in in Giffnock.	July 25-ongoing
Information and advice	• Continued to deliver information sessions and explored expansion of daytime/themed sessions.	April 25-March 26
Partnership working	• Continued attendance at multi-agency meetings, joint events and collaborative work with partner organisations.	Ongoing
Funding and sustainability	• Secured funding for staffing and Person-Centered Planning and training through Hugh Fraser Foundation, Community Mental Health and Wellbeing Fund and National Lottery. • Additional funding applications submitted to expand front facing client services – outcome pending	June 25-August 25 Feb 26
Training and development	• Delivered Health Issues in the Community taster sessions, Transition planning programme and legal advice sessions. • Continued identifying staff training opportunities.	Oct 25-March 26
Accessibility and resources	• Improved website accessibility and added translated resources/language support.	May 2025
Information sessions	• Continued to deliver monthly information sessions and explored expansion of daytime/themed sessions.	
Person Centered planning	• Expanded provision to include those with low/moderate needs	Aug 25-ongoing
Advocacy	• Continued informal advocacy support and assisted clients with complaints ensuring they were informed and linked policy with practice.	Ongoing

Self Directed Support Forum East Renfrewshire

Report of the Trustees for the Year Ended 31 March 2026

Board Membership
In November 2025 Ruth Levy resigned from the board of trustees and Marian Millller Joined in March 2026. We currently have 8 board members and would like to increase this to 13. We want to attract 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, funding strategy, communication and marketing.

People using the service
The number of people looking for advice about SDS options and support with representation has increased.

The reason for this is unclear but possible reasons are:
- Changes to charging and eligibility thresholds
- Changes to HSCP commissioning arrangements
- Assistance with formal complaints and linking SDS policy to local practice
- Budget restrictions on how SDS can be used and limited

Also, the people engaging with us in group activities and information sessions remain higher than previous years.

We will continue to monitor the situation and collect data on the source of referrals and areas where there is low uptake either by geography or client group.

Peer Support Service
Peer support provision has continued at the Redhurst Hotel on a monthly basis, supported by Board members and more recently staff. Different approaches have been tried this year to accommodate different client groups, including new locations, and this work will continue throughout the next year.

Funding
At the last AGM we reported we have been awarded a grant from SiRD which provided funding of approximately £120,000 per annum, this allows us to employ 4 staff including the manager on part time contracts across the 3 years of the grant award until May 2027. Lottery funding enabled us to increase services for those in school transition and their carers. Hugh Fraser funding was granted for peer support services, and a Community Mental Health and wellbeing grant to allow us to extend person centered planning provision to those with low/moderate needs. Overall, the budget situation is healthier than last year although it remains very tight.

Future Priorities
Our 2026/27 priorities will be similar to last year to deliver the Forums key objective of providing independent information and advice to those accessing SDS. We expect to hear soon the strategic direction for SiRD and how Scottish Government intent to sustain independent support organisations such as our own, and what the funding landscape might look like in the future.

Brokerage Service (budget management service)
The brokerage service (budget management) has 55 people using it, approximately double the number from a year ago. Although we are delighted to be providing this support to individuals and families, we do need to find a way of the service generating an income to make it sustainable and give additional staffing hours to ensure everyone receives a good quality service.

Digital Support
At present we are exploring ways to use emerging technology to support the administrative and marketing activities of the forum. We are working in partnership with Third Lab Home | Third Sector Lab and volunteers from SIRDs Specialist Volunteering Network and hope to confirm a solution for our needs in the coming weeks. This will improve the Forum's capacity to respond to requests for support and the existing website.

Funding
The 3 year grant we receive from SiRD which is our main source of funding, comes to an end in May 2027. We will ensure we are in a good position to demonstrate the value of the service locally and submit a strong bid for funding. The Boards funding group set up last year continues to meet and explore ideas for funding. The key objective is to ensure that we have the capacity to respond to rising demand and strengthen our core funding/reserves.

Overall, it has been a busy and productive year, thank you to the staff and Board members for their dedication and hard work over the year.

FINANCIAL REVIEW

Financial position

During the year ended 31 March 2026, the charity had total income of £157,551 (2025: £109,296) and expenditure of £149,302 (2025: £134,013) resulting in a net surplus of £8,249 (2025: deficit of £24,717).

At 31 March 2026, total reserves stood at £22,336 (2025: £14,087) with £18,886 of these being unrestricted general reserves (2025: £10,127), £2,672 representing the book value of fixed assets (2025: £3,960) and £778 of restricted reserves (2025: Nil).

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 2026, ordinary expenditure for 3 months amounts to £37,326. The total reserves policy aim is therefore to hold £67,326 in reserves. At 31 March 2026, the charity held unrestricted free reserves of £18,886. 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 it's 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.

Trustee Recruitment and Appointment

The charity is managed on a day to day basis by it's 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 £40,593 (2025: £37,603).

Approved by order of the board of trustees on 24/06/2026 16BE0000-CE14-52D1-8CD2-08DECDDCC684 and signed on its behalf by:

16BE0000-CE14-52D1-8CCB-08DECDDCC684

M Harkis - Trustee

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 2026 set out on pages seven to sixteen.

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

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

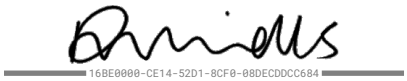
Independent examiner's statement
In connection with my examination, no matter has come to my attention :

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

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

have not been met; or

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



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

Date: ....24/06/2026.....

Self Directed Support Forum East Renfrewshire

Statement of Financial Activities for the Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	128,902	17,244	146,146	104,296
Other income	3	11,405	-	11,405	5,000
Total		140,307	17,244	157,551	109,296
EXPENDITURE ON					
Charitable activities	4				
Core Activities		132,836	16,466	149,302	134,013
NET INCOME/(EXPENDITURE)		7,471	778	8,249	(24,717)
RECONCILIATION OF FUNDS					
Total funds brought forward		14,087	-	14,087	38,804
TOTAL FUNDS CARRIED FORWARD		21,558	778	22,336	14,087

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.

The notes on pages 9-16 form part of these financial statements

Self Directed Support Forum East Renfrewshire

Balance Sheet
31 March 2026

	Notes	2026 £	2025 as restated £
FIXED ASSETS			
Tangible assets	12	2,672	3,960
CURRENT ASSETS			
Debtors	13	6,842	2,918
Cash at bank		31,180	11,747
		38,022	14,665
CREDITORS			
Amounts falling due within one year	14	(18,358)	(4,538)
NET CURRENT ASSETS		19,664	10,127
TOTAL ASSETS LESS CURRENT LIABILITIES		22,336	14,087
NET ASSETS		22,336	14,087
FUNDS	16		
Unrestricted funds:			
General fund		18,886	10,127
Fixed Assets		2,672	3,960
		21,558	14,087
Restricted funds		778	-
TOTAL FUNDS		22,336	14,087

The financial statements were approved by the Board of Trustees and authorised for issue on 22/06/2026 and were signed on its behalf by:

Graham Smith
16BE0000-CE14-52D1-8CE3-08DECDDCC684
G Smith - Trustee

The notes on pages 9-16 form part of these financial statements

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.

continued...

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

	2026	2025 as restated
	£	£
Grants	146,146	104,296

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

	2026	2025 as restated
	£	£
Scottish Government	128,902	103,196
Voluntary Action East Renfrewshire	9,983	500
The Big Lunch	-	600
Hugh Fraser Foundation	1,188	-
The National Lottery	6,073	-
	146,146	104,296

continued...

3. OTHER INCOME

	2026	2025 as restated
	£	£
Employment Allowance	10,500	5,000
Insurance Claim	905	-
	11,405	5,000

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Core Activities	130,102	19,200	149,302

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2026	2025 as restated
	£	£
Staff costs	120,958	100,062
Memberships and Accreditation	1,499	504
Subscriptions	1,712	1,003
Insurance	1,869	1,929
Printing and Stationery	134	187
The Big Lunch	-	1,873
Room Hire	1,194	2,873
Staff Travel and Expenses	819	1,075
Depreciation	991	264
Advertising and Publicity	90	316
Equipment	836	-
	130,102	110,086

6. SUPPORT COSTS

	2026	2025 as restated
	£	£
Professional Fees	-	153
Preparation & Independent Examination of Accounts	1,470	1,470
Staff Training and Recruitment	956	4,095
Computer and IT Support	6,678	9,205
Telephone and Internet Costs	3,088	2,132
Accountancy Support	5,700	5,172
Bank charges	158	1,154
Payroll Fees	1,150	546
	19,200	23,927

continued...

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

8. STAFF COSTS

	2026	2025 as restated
	£	£
Wages and salaries	104,816	88,703
Social security costs	10,700	6,964
Other pension costs	5,442	4,395
	120,958	100,062

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

	2026	2025 as restated
Office and Project Staff	7	4

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
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	103,196	1,100	104,296
Other income	5,000	-	5,000
Total	108,196	1,100	109,296
EXPENDITURE ON			
Charitable activities			
Core Activities	112,015	21,998	134,013
NET INCOME/(EXPENDITURE)	(3,819)	(20,898)	(24,717)
RECONCILIATION OF FUNDS			
Total funds brought forward	17,906	20,898	38,804
TOTAL FUNDS CARRIED FORWARD	14,087	-	14,087

continued...

10. PRIOR YEAR ADJUSTMENT

In the 2026 year the Trustees elected to remove the funds held in trust represented by the brokerage account from the accounts. This balance represents funds held on behalf of service users and was previously held as both an asset and liability of the charity. This resulted in a restatement of the prior year accounts to remove this balance from the bank and creditors balance. The overall effect of this restatement was to decrease current assets and liabilities by £250,272, resulting in no movement of funds.

11. FUNDS HELD IN TRUST

Funds Held in Trust
The charity held funds in trust on behalf of service users in a separate treasurer's account as part of its brokerage service. The total amount held at 31 March 2026 was £332,958 (2025: £250,272). These balances are kept separate from the funds held by the organisation and controls are in place to ensure the safe custody of funds, including monthly reconciliation of the total bank balance to individual service user balances.

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2025	4,224
Additions	539
Disposals	(1,056)
At 31 March 2026	3,707
DEPRECIATION	
At 1 April 2025	264
Charge for year	991
Eliminated on disposal	(220)
At 31 March 2026	1,035
NET BOOK VALUE	
At 31 March 2026	2,672
At 31 March 2025	3,960

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025 as restated
	£	£
Payroll Account	4,940	1,329
Prepayments	1,902	1,589
	6,842	2,918

continued...

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025 as restated
	£	£
Trade creditors	942	1,925
Accrued Expenses	1,795	2,613
Deferred Income	15,621	-
	18,358	4,538

Deferred income comprised income received for projects which Self Directed Support Forum East Renfrewshire was not entitled to until the following year.

	2026	2025
	£	£
At 1 April	-	-
Deferred in year	15,621	-
Released in year	-	-
At 31 March	15,621	-

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2026 Total funds	2025 as restated Total funds
	£	£	£	£
Fixed assets	2,672	-	2,672	3,960
Current assets	37,244	778	38,022	14,665
Current liabilities	(18,358)	-	(18,358)	(4,538)
	21,558	778	22,336	14,087

Comparatives for analysis of net assets between funds

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	3,960	-	3,960	-
Current assets	14,665	-	14,665	41,504
Current liabilities	(4,538)	-	(4,538)	(2,700)
	14,087	-	14,087	38,804

continued...

16. MOVEMENT IN FUNDS

	At 1/4/25 £	Net movement in funds £	Transfers between funds £	At 31/3/26 £
Unrestricted funds				
General fund	10,127	9,298	(539)	18,886
Fixed Assets	3,960	(1,827)	539	2,672
	14,087	7,471	-	21,558
Restricted funds				
Hugh Fraser Foundation	-	778	-	778
TOTAL FUNDS	14,087	8,249	-	22,336

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,405	(2,107)	9,298
Scottish Government	128,902	(128,902)	-
Fixed Assets	-	(1,827)	(1,827)
	140,307	(132,836)	7,471
Restricted funds			
Hugh Fraser Foundation	1,188	(410)	778
Awards For All	6,073	(6,073)	-
Community Mental Health & Wellbeing Fund	9,983	(9,983)	-
	17,244	(16,466)	778
TOTAL FUNDS	157,551	(149,302)	8,249

Comparatives for 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
	17,906	(3,819)	-	14,087
Restricted funds				
Voluntary Action East Renfrewshire	17,801	(17,801)	-	-
The Big Lunch	2,985	(2,985)	-	-
Warm Spaces	112	(112)	-	-
	20,898	(20,898)	-	-
TOTAL FUNDS	38,804	(24,717)	-	14,087

continued...

16. MOVEMENT IN FUNDS - continued

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

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

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026 nor for the year ended 31 March 2025.

18. 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.

Awards For All - Funding to work with young people (under 25) and their carers to ensure they are linked in with services and local opportunities and to ensure school transition processes are as smooth as possible.

Hugh Fraser Foundation - Funding for peer support provision in the Barrhead Area

Communities Mental Health & Wellbeing Fund - Funding to be used on staffing costs, travel expenses, stationery and mobile phone costs