REGISTERED COMPANY NUMBER: SC328153 (Scotland)
REGISTERED CHARITY NUMBER: SC012418

Visualise Scotland
(A Company Limited by Guarantee)

Trustees' Report and

Audited Financial Statements for the Year Ended 31 March 2026

Gibson McKerrell Burrows Limited
28 Rutland Square
Edinburgh
EH1 2BW

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for the Year Ended 31 March 2026

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Visualise Scotland

Trustees' Report
for the Year Ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The objective of Visualise Scotland is to assist people with multiple disabilities and/or sensory impairments to fulfil their maximum physical, intellectual, emotional and social potential.

The charity's core services are as follows:

Community based Support Services - provides a range of specialised daytime opportunities, tailored to suit individual requirements from the base in Musselburgh, East Lothian. The people we support access community resources in East Lothian and Edinburgh, dependent on their interests from the day service base. People who attend this service either live at home with their families or carers, or in supported living services. The service is registered as a day service with the Care Inspectorate.

Housing Support and Care at Home Service - supports adults residing in various properties throughout the Edinburgh area. Our services were re-registered in 2023 as separate entities all of which are registered with the Care Inspectorate. Visualise supports people to meet their responsibilities in maintaining their own tenancies and our experienced staff support tenants to live fulfilling lives as independently as possible within their local community.

Key achievements and performance over 2025/26 were measured by: family, stakeholder and staff feedback, internal and external audits, internal inspections, and financial performance. Recent inspections at six of our housing support services by the Care Inspectorate. All achieved grade 5's (very good).

STRATEGIC REPORT

Achievements and performance

Achievements over the past year

Vision: we believe in a community where people are empowered and encouraged to take control of their lives.

Mission: we build authentic relationships, based on values and respect, with a common purpose to enable our people to lead fulfilled lives.

Values: Diverse. Realising Potential. Respect and Dignity. Compassion. Integrity. Community. Inclusive.

Strategic Goal 1: Excellent Service Provision: Visualise is recognised for excellent service provision.

Strategic Goal 2: Financial Sustainability: Visualise is financially sustainable and in a position to grow.

Strategic Goal 3: Our people: Visualise is centred on the value, recognition, physical and mental wellbeing of our teams.

Strategic Goal 4: Environmentally sustainable: Visualise is dedicated to promoting environmentally friendly practices wherever practical.

* We continue to focus on excellent quality of care, to enable all colleagues to meet the Health and Social Care Standards and to maintain standards throughout Visualise. We continue to operate a robust training programme for all support staff, including unqualified staff, to achieve an SVQ in Healthcare and Social Services.

* We have continued to utilise the mentoring scheme, for the leadership team, to build capacity and skills.

* We continue to support our staff Value and Recognition group to enable staff views to be heard and to build the input from the teams into our policies and procedures.

* We continue to engage and work with the Coalition of Care Providers (CCPS) to give Visualise a voice at the table and to take forward priorities in the sector with the Scottish Government.

* Our website is updated regularly with any events, celebrations, and successes.

* Our five-year strategy continues to develop as a live working tool in which we base our goals and achievements.

* Our teams have two days each year, where every member of that team meet to discuss the Implementation plans for the people we support, with input from the people we support and their loved ones, the Organisation and the wider teams within it.

* Our policies and procedures continue to be reviewed as required. Our quality assurance policy continues to give an overview of Leadership, Finance management, Service provision, Stakeholder and family feedback, Safety, Awareness & profile, Environmental quality and sustainability and Service development.

* We have recently been granted Royal Patronage courtesy of HRH Duchess of Edinburgh.

Challenges

* Staff retention and recruitment remains our biggest challenge to sustainability, and we continue to review our staff recruitment and retention plan, with clear outcomes and deliverables, to ensure we are prioritising it across the organisation.

* We continue to ensure that team morale is prioritised through greater visibility of managers in services, this has been facilitated by the majority of the leadership team relocating. The services surrounding our Norton Park base, have relocated to a smaller office within the building to ensure reduced costs for room hire and team support.

Financial review

Financial position

As with the majority of the third sector, financial sustainability, and the need to diversify our funding base continues to be a challenge. The leadership team continue to seek additional funding to support projects with the services, an example of this is changing the lighting with the day service which will in turn reduce the risk to the environment and the monthly bills.

Principal funding sources

Principal funding sources for the charity are City of Edinburgh Council, East Lothian Council, South Lanarkshire Council. These local authorities pay fees for people, providing an individual support plan that includes personal care, Housing Support, Care at Home, and Day Care Services. Visualise Scotland assist people with multiple disabilities and/or sensory impairments to lead fulfilling lives. To fulfil its purpose, Visualise Scotland provides two main services: residential services where people are supported twenty-four hours per day in their own homes and Day Services where people are supported by Visualise Scotland for a period of time, then return to their own homes afterwards. Visualise Scotland provides direct support to twenty-three individuals living in Edinburgh and surrounding areas. Funding from local authorities is provided for the express purpose of funding the care and support of individuals with a range of disabilities.

Reserves policy and going concern

The trustees have set a level of three months operating costs, which the organisation is compliant with. The current level of reserves provides approximately 6 months operational running costs. The total unrestricted funds on 31 March 2026 were £1,541,456 (2025 - £1,304,463). The restricted funds held are in relation to our Restalrig property. At 31 March 2026, restricted reserves were £44,359 (2026 - £46,791).

Going concern

The charity continues to adopt the going concern basis in preparing these financial statements. Housing Support Services have continued to perform well throughout the year and are at full capacity. Demand for these services continues to be high.

STRATEGIC REPORT

Risk management

The trustees have assessed the major risks to which the charity is exposed through regular monitoring and reviewing of our risk register as well as those concerns related to the operations and financing of the charity. The trustees are satisfied that systems are in place to mitigate our exposure to the major risks. These include:

* Loss of services to competitors, inability to secure funding going forward

* Staff retention

Mitigations include:

* Maintaining relationships with key funders, striving for excellence, and developing an income generation strategy

* Robust financial control measures implemented to oversee finances - with all employees trained and engaged in financial management

* Review of organisational structure with measures taken to reward, improve and retain staff

Taxation

The organisation is a charity and is recognised as such by HM Revenue & Customs for taxation purposes. As a result, there is no liability to taxation on any of its income.

Plans for future periods

In the coming financial year, we aim to strengthen our relationship with the board of trustees, thus developing the Organisation. Our goal is to work in partnership utilising our individual skills and experience by continuing the focus groups concentrating on our strategy, risk management, social media, and finance.

Recruitment and retention of staff remains a core priority for next year and delivering on our plan to reduce staff turnover and promote wellbeing in the workforce is important. We shall continue to build on the work started last year in mental health, ensuring a work life balance, tackling staff concerns and providing forums for colleagues to have a voice. As the people we support needs begin to change, we shall continue to ensure that Person specific courses are utilised along with the training already provided to ensure our teams have an excellent knowledge and understanding of the individuals we support and their specific health care needs.

Our website, continues to enable us to have a platform to showcase our charity to its best advantage, attract new referrals, recruit a quality workforce and raise funds. We shall continue to work with our social media focus group which will in turn support information to develop a social media strategy.

All service action plans will be reviewed as an ongoing agenda item at each team meeting and in 1:1 supervision.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Visualise Scotland is a voluntary organisation and registered Scottish Charity SC012418. The charity was established under a Memorandum of Association stating the objects and powers of the charitable company and is governed under the Articles of Association. Visualise Scotland, the original organisation was constituted on 6 October 1987. The management of the organisation is the responsibility of the trustees who are elected under the terms of the memorandum and articles of association. The articles of association were updated in 2014, and the charitable purpose of Visualise Scotland is now to 'assist people with multiple disabilities and/or sensory impairments to fulfil their maximum physical, social, intellectual and emotional potential.'

Trustees have statutory functions to fulfil and make decisions around resources and agreeing strategic direction. In addition to this, they vote additional trustees onto the board and have the power to remove trustees.

There have been no changes in objectives since the last annual report.

Recruitment and appointment of new trustees

The board of trustees consist of a chairperson and other trustees, together with co-opted members (who are co-opted as and when required).

STRUCTURE, GOVERNANCE AND MANAGEMENT

A pack with all appropriate documents has been provided to trustees e.g. memorandum and articles of association, annual report, audited financial statements, duties, and responsibilities of trustees. The main method of electing trustees onto the board is via a nomination and members voting at the annual general meeting. However, the articles of association also give trustees the power to vote in other trustees between AGMs. Trustees must stand down before every AGM and are automatically re-elected unless they indicate they do not wish to stand, or they are disqualified. In addition, non-members may be co-opted onto the board by trustees. There is no limit to the number of terms that trustees serve with Visualise Scotland.

Organisational and decision-making structures

The trustees are responsible for the strategic direction of the charity. Trustees' meetings are held every four months and trustees, and the leadership team are involved in focus groups every four months, meaning the trustees meet with the leadership team every two months. The focus groups work on Visualise strategy, Risk register, Finance, and social media. A quorum consists of three members and all meetings are minutes. The minutes of the previous trustees' meeting are distributed before the next trustees' meeting, together with an agenda. The chief executive and staff team, including representatives from services, finance, and human resources, attend trustees' meetings. This is with a view to briefing the trustees on services, finance, funding, staff and organisational management and direction.

Trustees agree on the salary of the chief executive and the level of this, and other key management personnel remuneration, is determined using benchmarks from other similar roles in voluntary sector organisations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC328153 (Scotland)

Registered Charity number
SC012418

Registered office
Norton Park
57 Albion Road
Edinburgh
EH7 5QY

Trustees
J J T Adams
E L Mckendrick
C G A Dickson
J H Currie (resigned 23.10.2025)
L E A Amet (resigned 23.10.2025)
C A Richards
J M Harris

Auditors
Gibson McKerrell Burrows Limited
28 Rutland Square
Edinburgh
EH1 2BW

Bankers
Bank of Scotland
New Uberior House
11 Earl Grey Street
Edinburgh
EH3 9BN

Royal Bank of Scotland
36 St Andrew Square
Edinburgh
EH2 2YB

Flagstone
22 St Thomas Road
Brentwood
CM14 4DB

Trustees' Report
for the Year Ended 31 March 2026

REFERENCE AND ADMINISTRATIVE DETAILS

Key management personnel	
Chief executive officer	Pauline Gray
Senior service manager	Claire Johnston
Service managers	Ed Barclay
	Nicola Brown

RESOURCES HELD FOR A THIRD PARTY

The charity holds service users' money for them in separate bank accounts in its name. The charity uses these funds to pay the running costs of the houses on the service users' behalf. These bank accounts are not included in the financial statements, and the balance at 31 March 2026 was £58,711 (2025 - £97,886).

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Visualise Scotland for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

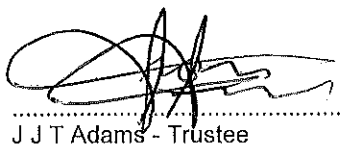
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Gibson McKerrell Burrows Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Trustees' report, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 22/10/2026 and signed on the board's behalf by:



.....
J J T Adams - Trustee

Report of the Independent Auditors to the Trustees and Members of Visualise Scotland

Opinion

We have audited the financial statements of Visualise Scotland (the 'charitable company') for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

· Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

· Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

· Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

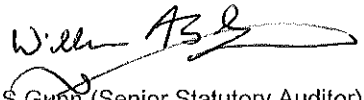
· Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ch

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees and Members of Visualise Scotland

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



William A S Gunn (Senior Statutory Auditor)
for and on behalf of Gibson McKerrell Burrows Limited
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
28 Rutland Square
Edinburgh
EH1 2BW

22 October 2026

Visualise Scotland

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	2,570	-	2,570	631
Charitable activities	5				
Day services		538,753	-	538,753	509,162
Housing support and care at home		2,347,179	-	2,347,179	2,248,620
Investment income	4	12,220	-	12,220	21,103
Total		2,900,722	-	2,900,722	2,779,516
EXPENDITURE ON					
Charitable activities	6				
Day services		272,641	-	272,641	346,821
Housing support and care at home		2,391,088	2,432	2,393,520	2,237,375
Total		2,663,729	2,432	2,666,161	2,584,196
NET INCOME/(EXPENDITURE)		236,993	(2,432)	234,561	195,320
RECONCILIATION OF FUNDS					
Total funds brought forward		1,304,463	46,791	1,351,254	1,155,934
TOTAL FUNDS CARRIED FORWARD		1,541,456	44,359	1,585,815	1,351,254

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

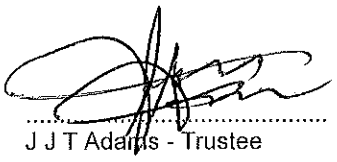
The notes form part of these financial statements

Visualise Scotland (Registered number: SC328153)

Balance Sheet
31 March 2026

	Notes	31.3.26 £	31.3.25 £
FIXED ASSETS			
Tangible assets	12	191,387	213,345
CURRENT ASSETS			
Debtors	13	353,039	357,722
Cash at bank and in hand		1,190,569	887,388
		1,543,608	1,245,110
CREDITORS			
Amounts falling due within one year	14	(149,180)	(107,201)
NET CURRENT ASSETS		1,394,428	1,137,909
TOTAL ASSETS LESS CURRENT LIABILITIES		1,585,815	1,351,254
NET ASSETS		1,585,815	1,351,254
FUNDS	17		
Unrestricted funds		1,541,456	1,304,463
Restricted funds		44,359	46,791
TOTAL FUNDS		1,585,815	1,351,254

The financial statements were approved by the Board of Trustees and authorised for issue on 22/10/2026 and were signed on its behalf by:



.....
J J T Adams - Trustee

The notes form part of these financial statements

Cash Flow Statement
for the Year Ended 31 March 2026

	Notes	31.3.26 £	31.3.25 £
Cash flows from operating activities			
Cash generated from operations	20	299,231	111,143
Net cash provided by operating activities		299,231	111,143
Cash flows from investing activities			
Purchase of tangible fixed assets		(8,270)	(20,079)
Interest received		12,220	21,103
Net cash provided by investing activities		3,950	1,024
Change in cash and cash equivalents in the reporting period		303,181	112,167
Cash and cash equivalents at the beginning of the reporting period		887,388	775,221
Cash and cash equivalents at the end of the reporting period		1,190,569	887,388

The notes form part of these financial statements

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

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is Norton Park, 57 Albion Road, Edinburgh, EH7 5QY.

2. ACCOUNTING POLICIES

Statement of compliance and basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in compliance 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', the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern
The trustees are of the opinion that the current level of unrestricted cash reserves enables the charitable company to continue to meet its obligations as they fall due for the foreseeable future and have therefore prepared the financial statements on the going concern basis.

Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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. The following specific policies are applied to particular categories of income:

- income from donations is recognised in the year in which the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably.

- income from grants, including capital grants, is recognised as income when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. The exception to this is where the charity has to fulfil conditions before becoming entitled to the grant or where the donor has specified that income is to be expended in a future period. In these circumstances' income is deferred until those periods.

- income from charitable activities is recognised when earned.

Expenditure
Expenditure is recognised when a legal or constructive obligation arises. Where possible, expenditure has been charged directly to charitable expenditure or governance costs. Where this is not possible, the expenditure has been allocated on the basis of time spent by staff on each activity:

- expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- governance costs include those costs associated with meeting the constitutional and statutory requirements of the company and include the costs linked to the strategic management of the charity.

- support costs have been allocated based across the various activities of the charity based on the activities' percentage use of the support costs.

Operating leases
Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the income and expenditure account as they fall due.

continued...

2. ACCOUNTING POLICIES - continued

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

Freehold property	- 2% on cost
Leasehold property upgrades	- 20% on cost
Fixtures and fittings	- 20% on cost

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The trustees have adopted a policy of only capitalising items costing at least £1,000.

Taxation
The company is a charity and is recognised as such for taxation purposes, therefore no tax is payable. The company is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Fund accounting
Unrestricted funds are income sources which are receivable for the objects of the charity without further specified purposes and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Defined contribution plans
Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments
A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

continued...

3. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
Donations	2,570	-	2,570	631

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
Bank interest received	12,220	-	12,220	21,103

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.26 £	31.3.25 £
Day services	Day services	538,753	509,162
Housing support and care at ho me	Housing support and care at home	2,347,179	2,248,620
		2,885,932	2,757,782

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Day services	250,618	22,023	272,641
Housing support and care at home	2,191,247	202,273	2,393,520
	2,441,865	224,296	2,666,161

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Day services	22,023	-	22,023
Housing support and care at home	193,952	8,321	202,273
	215,975	8,321	224,296

Support costs, included in the above, are as follows:

Management

	Day services £	Housing support and care at home £	31.3.26 Total activities £	31.3.25 Total activities £
Wages	10,792	110,652	121,444	110,795
Social security	1,253	13,926	15,179	8,989
Pension costs	251	2,536	2,787	2,646
Rent, rates and water	3,256	13,023	16,279	16,279
Telephone	567	2,266	2,833	2,548
Insurance	1,874	7,495	9,369	8,487
Other office costs	873	5,241	6,114	7,645
Recruitment expenses	60	239	299	273
Carried forward	18,926	155,378	174,304	157,662

continued...

7. SUPPORT COSTS - continued

Management - continued

	Day services	Housing support and care at home	31.3.26 Total activities	31.3.25 Total activities
	£	£	£	£
Brought forward	18,926	155,378	174,304	157,662
Legal and professional fees	3,097	38,574	41,671	37,384
	22,023	193,952	215,975	195,046

Governance costs

	31.3.26 Housing support and care at home	31.3.25 Total activities
	£	£
Auditors' remuneration	7,200	6,800
Auditors' remuneration for non audit work	1,121	1,318
	8,321	8,118

8. NET INCOME/(EXPENDITURE)

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

	31.3.26	31.3.25
	£	£
Auditors' remuneration	7,200	6,800
Other non-audit services	1,121	1,318
Depreciation - owned assets	30,228	41,666

9. 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.

10. STAFF COSTS

	31.3.26	31.3.25
	£	£
Wages and salaries	1,922,628	1,880,340
Social security costs	224,316	152,551
Other pension costs	36,112	33,982
	2,183,056	2,066,873

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

	31.3.26	31.3.25
Staff	95	94

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

continued...

10. STAFF COSTS - continued

Key management personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation including employer's National Insurance and pension paid to key management personnel for services provided to the charity was £58,917 (2025 - £60,274).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	631	-	631
Charitable activities			
Day services	509,162	-	509,162
Housing support and care at home	2,248,620	-	2,248,620
Investment income	21,103	-	21,103
Total	2,779,516	-	2,779,516
EXPENDITURE ON			
Charitable activities			
Day services	346,821	-	346,821
Housing support and care at home	2,235,216	2,159	2,237,375
Total	2,582,037	2,159	2,584,196
NET INCOME/(EXPENDITURE)	197,479	(2,159)	195,320
RECONCILIATION OF FUNDS			
Total funds brought forward	1,106,984	48,950	1,155,934
TOTAL FUNDS CARRIED FORWARD	1,304,463	46,791	1,351,254

12. TANGIBLE FIXED ASSETS

	Freehold property £	Leasehold property upgrades £	Fixtures and fittings £	Totals £
COST OR VALUATION				
At 1 April 2025	60,319	114,509	150,393	325,221
Additions	-	-	8,270	8,270
At 31 March 2026	60,319	114,509	158,663	333,491
DEPRECIATION				
At 1 April 2025	5,324	13,205	93,347	111,876
Charge for year	2,659	15,939	11,630	30,228
At 31 March 2026	7,983	29,144	104,977	142,104
NET BOOK VALUE				
At 31 March 2026	52,336	85,365	53,686	191,387
At 31 March 2025	54,995	101,304	57,046	213,345

continued...

12. TANGIBLE FIXED ASSETS - continued

Cost or valuation at 31 March 2026 is represented by:

	Freehold property	Leasehold property upgrades	Fixtures and fittings	Totals
	£	£	£	£
Valuation in 2024	18,111	-	-	18,111
Cost	42,208	114,509	158,663	315,380
	60,319	114,509	158,663	333,491

If Restalrig Circus property had not been revalued it would have been included at the following historical cost:

	31.3.26	31.3.25
	£	£
Cost	52,500	52,500
Aggregate depreciation	17,800	17,800

Restalrig Circus property was valued on an open market basis on 31 March 2024 by the trustees.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Other debtors	304,484	291,469
Prepayments and accrued income	48,555	66,253
	353,039	357,722

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade creditors	41,517	13,175
Social security and other taxes	50,350	39,876
Accruals and deferred income	57,313	54,150
	149,180	107,201

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.26	31.3.25
	£	£
Within one year	52,189	52,189
Between one and five years	81,600	138,400
	133,789	190,589

continued...

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
Fixed assets	147,028	44,359	191,387	213,345
Current assets	1,543,608	-	1,543,608	1,245,110
Current liabilities	(149,180)	-	(149,180)	(107,201)
	1,541,456	44,359	1,585,815	1,351,254

17. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	1,304,463	236,993	1,541,456
Restricted funds			
Property - 38 Restalrig Circus	46,791	(2,432)	44,359
TOTAL FUNDS	1,351,254	234,561	1,585,815

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,900,722	(2,663,729)	236,993
Restricted funds			
Property - 38 Restalrig Circus	-	(2,432)	(2,432)
TOTAL FUNDS	2,900,722	(2,666,161)	234,561

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted fund	1,106,984	197,479	1,304,463
Restricted funds			
Property - 38 Restalrig Circus	48,950	(2,159)	46,791
TOTAL FUNDS	1,155,934	195,320	1,351,254

continued...

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	2,779,516	(2,582,037)	197,479
Restricted funds			
Property - 38 Restalrig Circus	-	(2,159)	(2,159)
TOTAL FUNDS	2,779,516	(2,584,196)	195,320

Property fund - a 25% share of one of the properties that is part of our housing support and care at home service

18. EMPLOYEE BENEFIT OBLIGATIONS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £36,112 (2025: £33,982).

19. RELATED PARTY DISCLOSURES

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

20. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.26 £	31.3.25 £
Net income for the reporting period (as per the Statement of Financial Activities)	234,561	195,320
Adjustments for:		
Depreciation charges	30,229	41,666
Interest received	(12,220)	(21,103)
Decrease/(increase) in debtors	4,682	(107,719)
Increase in creditors	41,979	2,979
Net cash provided by operations	299,231	111,143

21. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.25 £	Cash flow £	At 31.3.26 £
Net cash			
Cash at bank and in hand	887,388	303,181	1,190,569
	887,388	303,181	1,190,569
Total	887,388	303,181	1,190,569

Detailed Statement of Financial Activities for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,570	631
Investment income		
Bank interest received	12,220	21,103
Charitable activities		
Day services	538,753	509,162
Housing support and care at ho me	2,347,179	2,248,620
	2,885,932	2,757,782
Total incoming resources	2,900,722	2,779,516
EXPENDITURE		
Charitable activities		
Wages	1,801,184	1,769,545
Social security	209,137	143,562
Pension costs	33,325	31,336
Rent, rates and water	82,098	87,460
Light and heat	7,052	9,216
Telephone	2,833	2,548
Repairs and maintenance	11,723	5,884
Insurance	21,860	19,803
Travel and transport	75	641
Other office costs	29,907	35,051
PPE costs	11,617	13,578
Training costs	14,547	25,728
Registration fees	15,291	15,360
Agency staff costs	35,346	36,958
Recruitment expenses	2,691	2,454
Intensive housing management	132,950	140,242
Depreciation of tangible fixed assets	30,229	41,666
	2,441,865	2,381,032
Support costs		
Management		
Wages	121,444	110,795
Social security	15,179	8,989
Pension costs	2,787	2,646
Rent, rates and water	16,279	16,279
Telephone	2,833	2,548
Insurance	9,369	8,487
Other office costs	6,114	7,645
Recruitment expenses	299	273
Legal and professional fees	41,671	37,384
	215,975	195,046
Governance costs		
Auditors' remuneration	7,200	6,800
Auditors' remuneration for non audit work	1,121	1,318
	8,321	8,118

Detailed Statement of Financial Activities for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
Total resources expended	2,666,161	2,584,196
Net income	234,561	195,320