**CHARITY NO:** SC032736

**COMPANY NO**: SC280855

# HOME-START GLASGOW NORTH AND NORTH LANARKSHIRE

## REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 2025

**HOME-START GLASGOW NORTH AND NORTH LANARKSHIRE**

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**


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# HOME-START GLASGOW NORTH AND NORTH LANARKSHIRE

## REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

## REFERENCE AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Trustees:** | T Baker (Appointed 24 April 2024)<br>A C Faulds<br>C A Galbraith<br>S A Gillies<br>A Glover<br>J Luporini<br>V Malloo<br>G McInnes<br>M E Rao (Appointed 24 April 2024)<br>S J Thompson (Appointed 24 April 2024)<br>S H Walsh |
| **Chief Executive:** | Nikki O'Hara |
| **Principal Office:** | Netherton Community Centre<br>358 Netherton Road<br>Glasgow<br>G13 1AX |
| **Charity Number:** | SC032736 |
| **Company Number:** | SC280855 |
| **Independent Auditors:** | Wbg (Audit) Limited<br>168 Bath Street<br>Glasgow<br>G2 4TP |
| **Bankers:** | Bank of Scotland<br>54-62 Sauchiehall Street<br>Glasgow<br>G2 3AH |

**HOME-START GLASGOW NORTH AND NORTH LANARKSHIRE**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019.

**Objectives and activities**

Our vision is a world where family life reaches its full potential, where children have a positive, nurturing start in life, and where whole families have hope and aspiration for the future, because childhood can't wait.

Home-Start Glasgow North and North Lanarkshire is a voluntary organisation committed to promoting the welfare of families with at least one child under 5 years of age. The organisation aims to support and empower families, helping them to grow in confidence, resilience, and independence. Parents are supported to give their children the best possible start in life, through developing positive routines and building strong relationships within the family and in the wider community. We also work closely with families to increase opportunities, skills, and knowledge in relation to parenting which, along with peer support, can improve emotional and physical wellbeing. The organisation is committed to early intervention, seeking to prevent crisis and family breakdown.

The core activity of Home-Start is home visiting support, delivered by trained volunteers. The volunteers are in the main parents themselves, or have significant relevant experience, and complete an extensive recruitment, training, and assessment process before being matched with families to deliver practical and emotional support. Support is tailored to each family's unique needs, and volunteers receive regular one-to-one support and supervision from a Family Support Coordinator, as well as ongoing relevant training. As an organisation we have pledged our support of the Volunteer Charter which was developed by Volunteer Scotland and the Scottish Trades Union Congress, LGBT Silver Charter, The Promise, Infant Pledge and are a Disability Confident organisation.

A range of additional services are also offered to families, developed in response to the needs of the North Glasgow and North Lanarkshire communities. The organisation runs opportunities such as a number of Family Groups in communities, Holiday Programmes, VIG (Video Interaction Guidance) which seeks to build the confidence and resilience of parents while encouraging strong family relationships and a nurturing parent-child relationship. Staff are trained to deliver evidence-based programmes such as PEEP, Solihull and Circle of Security (which is facilitated in partnership with Wee Minds Matter) and also support programmes such as STEPS (Steps to Excellence in Personal Success). The charity also has a specialised intensive, home-visiting service for mothers at risk of poor mental health during the perinatal period and also has groups focused on new parents and their babies.

This role is initially provided by a trained staff and where appropriate and required, it is followed by volunteer support.

The cost-of-living crisis has significantly impacted many of the families that Home-Start Glasgow North and North Lanarkshire work alongside. Demand for the service has continued to increase with referrals often being of a more complex nature. Referrals with families with a neurodivergent child/ parent have also increased.

## Achievements and performance

This year, the charity has continued to work with communities across North Glasgow and North Lanarkshire. The KPI that drives out performance is the number of families and volunteers supported as detailed below:

| | 2025 | 2024 |
|---|---|---|
| Number of families supported | 331 | 262 |
| Number of volunteers | 71 | 131 |

We have worked alongside 331 families through support from dedicated staff and volunteers. We have continued to develop our work in the perinatal and infant mental health field and expanding opportunities for volunteering. The demographic of the charity continues to reflect the diversity of the area where it works, having been successful in reaching out to new referrers, partners and volunteers. Whilst isolation and loneliness continue to impact families, our increased number of groups in communities helps connect parents and their young children through peer support. Families have benefited from a range of activities covering health and nutrition, life skills and stress relief, with input from NHS Health Improvement. We have continued to work closely with organisations such as Bookbug, Trauma Informed Parenting, Nutrition Scotland, Wee Minds Matter and Amma Birth Companions to extend our support to families.

We continue to be supported by our Board, ensuring all essential skills are available to support strategic decisions, governance, legal compliance, and the leadership of the charity. Our dedicated staff and board have continued to be flexible and committed to the work of Home-Start and our volunteers remain the heartbeat of our organisation ensuring every family meet their potential, whatever that might be.

## Financial review

During the year the charity recorded a deficit of £111,632 (2024: surplus of £119,491). Total funds at the year-end amount to £295,013 (2024: £406,645) and this consists of unrestricted funds of £200,772 (2024: £314,184) and restricted funds of £94,241 (2024: £92,461). The total amount of unrestricted funds designated for specific purposes are £38,564 (2024: £27,949). This leaves residual free reserves of £162,208 (2024: £286,635). Unrestricted funds represent funds to be used at the charity’s discretion.

No restrictions have been placed on these funds by the donors. General funds are required to meet the charity's day to day activities. Restricted funds represent funds received for specific charitable activities. The restricted funds balance at the year-end represents un-spent funds which will be carried over and utilised in respect of the funded project during 2024-25. The board of trustees have established a level of reserves, which are those funds that are freely available, that the charity ought to have. They have set this as the higher of 3 months running costs or £15,000. As at 31 March 2025, 3 months running costs is considered to be £225,250 and as such there is insufficient funds held in unrestricted funds in order to meet the requirement of the policy. Post year end steps have been taken to address this including a detailed review of costs, and a strong focus in applying for further unrestricted funds in order to address this shortfall

The principal funding sources for the year were NHS Endowment Fund, Glasgow Communities Fund, Families Here and Now Service, and the Perinatal Infant Mental Health Fund as well as many other small grants from various trusts and foundations. Home-Start Glasgow North and North Lanarkshire continues to be extremely grateful for all financial support. The positive impact on families is evident, and the fact that the service is volunteer delivered ensures excellent value for money. The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

### Plans for the future

We have much to look forward to in the coming year. We will continue developing our strategic aims and KPIs; building and extending our work across the communities of North Glasgow and North Lanarkshire, ensuring children and babies are at the centre of all our decision making. We continue to be curious and courageous as we consider future developments of the organisation but remain grounded and passionate about our core work and commitments.

We are delighted with the progress of our Early Years Family Hub in Maryhill and have been working closely with our Advisory Group, which consists of Director of Midwifery, Lead Midwife; Lead Health Visitor, Children's Services Social Work, Mother and Baby Unit, Wee Minds Matter, Dads Rock, Amma and NHS colleagues, to help develop services in the Hub. To date, the Mother and Baby Unit are holding 3 clinics per week, Blossom Team midwives are holding antenatal clinics twice per week and Infant Feeding Advisor is meeting mums every Friday. Dads Rock have held 2 dads' antenatal workshops in the Hub. In addition, the Hub houses our 2 weekly family groups, and recent block of baby massage. Developments include Circle of Security training, Amma's Mama's and antenatal group.

The partnership with Barnardo's, Action for Children and Impact Arts – FHANS (Families Here and Now Service) as part of Whole Family Wellbeing Fund, gathers momentum with up to 25 new referrals to the service every week.

The determination, passion and creativity of the staff team continues. We have created a new Performance Through People (PTP) Committee with trustees and staff to discuss staff wellbeing, training, appraisals and KPIs. Volunteer recruitment remains a challenge with the cost-of-living influencing peoples priorities and commitments. Whilst connections have always been a priority, we are keen to continue to develop further relationships in the community ensuring we are visible and engaged with all relevant partners.

We will continue to develop our Perinatal and Infant Mental Health work, develop our relationships with marginalised communities, intensive family support and pilot new areas work as appropriate.

As a charity, we are committed to advancing equity, equality, diversity and inclusion in our work. These values are essential for creating a more just, fair, and compassionate world, where everyone can thrive and contribute to the common good. We have recently developed an EEDI action plan which will guide and shape all areas of our work. We will embed the principles of The Promise and The UNCRC whilst ensuring families and their young children remain at the heart of our decision making. Whilst isolation and loneliness remain an area of challenge and concern for many families, we will continue to develop and expand our group support to families in local communities. Whilst our tailored support remains a lifeline for many families we will continue to connect and signpost families to specialised support, if and when required. Funding remains our greatest risk and area of concern for all charities. We will continue to diversify our funding streams, considering alternative funding strategies and connections. Whilst our core work of home-visiting, groups etc is in line with the Home-Start model of support, our creativity and innovation as a local Home-Start has enabled us to be a leader in the field of family support in both North Glasgow and North Lanarkshire. We will continue to work collaboratively, embracing new and alternative ways of working to benefit the organisation, local communities and families that we have the privilege of working with. Volunteers as always remain the heartbeat of the organisation.

## Structure, governance and management

Home-Start Glasgow North and North Lanarkshire is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the period from 1 April 2024 to the date the financial statements were approved were as follows:

T Baker (Appointed 24 April 2024)
A C Faulds
C A Galbraith
S A Gillies
A Glover
J Luporini
V Malloo
G McInnes
M E Rao (Appointed 24 April 2024)
S J Thompson (Appointed 24 April 2024)
S H Walsh

**HOME-START GLASGOW NORTH AND NORTH LANARKSHIRE**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

In accordance with the Articles of Association, one third of Members of the Board retire at the Annual General Meeting but are eligible to offer themselves for re-election.

The charity undertakes a full application process for any trustees looking to join the organisation and looks to appoint trustees with experience in key areas of expertise.

The Trustees are the key management of the charity and receive no remuneration for their services.

Home-Start Glasgow North and North Lanarkshire is an independent charity but it is also part of Home-Start UK the national organisation, a charity limited by guarantee registered in England and Wales under the charity number 1108837.

Home-Start Glasgow North and North Lanarkshire has eleven members on their Board of Trustees and a team of twenty-seven staff currently. The senior management team comprises of a Director, Senior Manager, two Service Managers, a Project Manager, and a Business & Finance Manager. The team also has seven family support co-ordinators, two volunteer co-ordinators, a community engagement and fundraising officer, two family group workers and two administrators.

The charity has worked consistently to develop an active and experienced board of trustees with expertise in governance, to ensure effective administration of the scheme. The trustees, who are also members of the organisation, include individuals who have experience of family support, child protection, financial management, voluntary work, programme management, education, marketing and fundraising. The trustees also bring valuable insight from their own lived experience of the challenges of family life. Trustee meetings are usually held every quarter in the office.

In the event of the charity being wound up, all debts would be paid and any surplus would be donated to a charity operating in the same sector.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity considers its key risk to achieving its goals to be the potential lack of available resource, covering both suitability trained staff and volunteers resulting in the inability to offer our existing services, and the risk of insufficient financial funding being available resulting in the charity being unable to maintain its current level of family support activity.

The charity seeks to mitigate these risks by undertaking thorough recruitment and training processes for both new staff and volunteers, and reviewing the financial funding status at each board meeting, including the period covered by longer term funding.

Home-Start UK have a rigorous quality assurance system in place, comprising 4 QA standards that detail operating requirements and best practice for local Home-Start schemes. Staff and trustees at Home-Start Glasgow North and North Lanarkshire work together on an ongoing basis to ensure our operating procedures and policies are in full compliance with all 4 QA standards. At the most recent external QA review in 2019, Home-Start Glasgow North and North Lanarkshire achieved a 100% rating.

We are currently complying with HSUK QA self-assessment.

### Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Home-Start Glasgow North and North Lanarkshire for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which 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 the 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; 2019 (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

### Statement of Disclosure to the Auditor

In so far as the trustees are aware:

- there is no relevant audit information of which the charity auditor is 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 auditor is aware of that information.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the trustees on 22 September 2025 and signed on their behalf by:

DocuSigned by:

Susan H Walsh

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Name: S H Walsh

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF HOME-START GLASGOW NORTH AND NORTH LANARKSHIRE**

## Opinion

We have audited the financial statements of Home-Start Glasgow North and North Lanarkshire (the 'charitable company') for the year ended 31st March 2025 which comprise the Statement of Financial Activities (including an income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 31st March 2025, 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 Auditor's 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 other information comprises the information included in the Report and Financial Statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Report and Financial Statements. 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.

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 course of 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 Report of the Trustees (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Report of the Trustees 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 directors' report contained with the Report of the Trustees.

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

- adequate 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**;** or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption from the requirement to prepare a strategic report.

### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) 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.

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF HOME-START GLASGOW NORTH AND NORTH LANARKSHIRE

### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

### Extent to which the audit was considered capable of detecting irregularities including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Posting inappropriate journal entries.

**Audit response to the risks identified;**
Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management, trustees and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance;
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business.

In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; and, evaluating business rationale of any significant transactions that are unusual or outside the normal course of business. Review of journal entries included, but was not limited to, the following areas:

- Depreciation
- Accruals
- Prepayments
- Deferred/Accrued Income
- Wages & Salaries

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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.

A further description of our responsibilities is available on the FRC's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for . This description forms part of our auditor's report.

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF HOME-START GLASGOW NORTH AND NORTH LANARKSHIRE

### 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 trustees those matters we are required to state to them in an auditor's 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, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

Wbg (Audit) Limited

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*Claire Dalrymple FCCA (Senior Statutory Auditor)*

*For and on behalf of Wbg (Audit) Limited, Statutory Auditor*

*168 Bath Street*
Glasgow
G2 4TP

*Date: 22 September 2025*

*Wbg (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*

**HOME-START GLASGOW NORTH AND NORTH LANARKSHIRE**
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025**

| | Note | Unrestricted Funds 2025 | Restricted Funds 2025 | Total Funds 2025 | *Unrestricted Funds 2024* | *Restricted Funds 2024* | *Total Funds 2024* |
|---|---|---|---|---|---|---|---|
| | | £ | £ | £ | *£* | *£* | *£* |
| **Income and endowments from:** | | | | | | | |
| Donations and legacies | **5** | 47,868 | - | **47,868** | 44,458 | 7,252 | **51,710** |
| Charitable activities | **6** | 17,031 | 711,769 | **728,800** | 173,999 | 615,982 | **789,981** |
| Investments | **7** | 2,799 | - | **2,799** | 3,148 | - | **3,148** |
| Other incoming resources | **8** | 9,902 | - | **9,902** | 2,753 | - | **2,753** |
| **Total Income** | | 77,600 | 711,769 | **789,369** | 224,358 | 623,234 | **847,592** |
| **Expenditure on:** | | | | | | | |
| Charitable activities | **9** | 191,012 | 709,989 | **901,001** | 166,532 | 561,569 | **728,101** |
| **Total Expenditure** | | 191,012 | 709,989 | **901,001** | 166,532 | 561,569 | **728,101** |
| **Net (expenditure)/income** | | (113,412) | 1,780 | **(111,632)** | 57,826 | 61,665 | **119,491** |
| Transfers between funds | | - | - | **-** | 755 | (755) | **-** |
| **Net movement in funds** | | (113,412) | 1,780 | **(111,632)** | 58,581 | 60,910 | **119,491** |
| **Funds reconciliation** | | | | | | | |
| **Total Funds brought forward** | **17** | 314,184 | 92,461 | **406,645** | 255,603 | 31,551 | **287,154** |
| **Total Funds carried forward** | **17** | 200,772 | 94,241 | **295,013** | 314,184 | 92,461 | **406,645** |

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

## HOME-START GLASGOW NORTH AND NORTH LANARKSHIRE

## BALANCE SHEET AS AT 31 MARCH 2025

| | Note | 2025 | 2024 |
|---|---|---|---|
| | | £ | £ |
| ***Fixed assets*:** | | | |
| Tangible assets | **14** | 31,140 | 20,525 |
| ***Current assets:*** | | | |
| Debtors | **15** | 102,534 | 850 |
| Cash at bank and in hand | **20** | 185,357 | 412,822 |
| **Total current assets** | | 287,891 | 413,672 |
| ***Liabilities*:** | | | |
| Creditors falling due within one year | **16** | (24,018) | (27,552) |
| **Net current assets** | | 263,873 | 386,120 |
| **Net assets** | | 295,013 | 406,645 |
| ***The funds of the charity:*** | | | |
| Restricted funds | **17** | 94,241 | 92,461 |
| Unrestricted funds | **17** | 200,772 | 314,184 |
| **Total charity funds** | | 295,013 | 406,645 |

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved by the trustees and authorised for issue on 22 September 2025 and signed on their behalf by:

Signed by:
Anna Faulds-Robertson
82229DF58C1F4C4...

A C Faulds-Robertson
Trustee

Company Registration No: SC280855

## HOME-START GLASGOW NORTH AND NORTH LANARKSHIRE

## STATEMENT OF CASH FLOWS

## FOR THE YEAR ENDING 31 MARCH 2025

| | Note | 2025<br>£ | 2024<br>£ |
|---|---|---|---|
| ***Cash flows from operating activities*:** | | | |
| **Net cash (used in)/provided by operating activities** | **19** | (208,634) | 153,170 |
| ***Cash flows from investing activities*:** | | | |
| Interest received | | 2,799 | 3,148 |
| Purchase of property, plant and equipment | | (21,630) | (3,982) |
| **Net cash (used in) investing activities** | | (18,831) | (834) |
| **Change in cash and cash equivalents in the year** | | (227,465) | 152,336 |
| Cash and cash equivalents brought forward | **20** | 412,822 | 260,486 |
| **Cash and cash equivalents carried forward** | **20** | 185,357 | 412,822 |

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

## 1. Accounting Policies

(a) **Basis of preparation and assessment of going concern**
The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The charitable company's functional currency is sterling. Amounts in the financial statements are rounded to the nearest £.

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

(b) **Funds structure**
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 17.

(c) **Income recognition**
Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are recognised when the charity becomes unconditionally entitled to the income.

## 1. Accounting Policies (continued)

### (d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of resources. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

The charity benefits from the time of unpaid volunteers but does not account for the cost of this time in these financial statements.

### (e) Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs are support costs relating to charitable activities. The allocation of governance costs is analysed in note 10.

### (f) Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised and valued at historical cost. Depreciation is charged as follows:

| | Basis |
|---|---|
| Plant and machinery | 25% on reducing balance |

### (g) 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.

### (h) 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.

(i) **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.

(j) **Taxation**
The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the company 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.

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

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

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

***Basic financial assets***
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***
Basic financial liabilities, including creditors are initially recognised at transaction price. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Financial liabilities classified as payable within one year are not mortised.

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

(m) **Employee Benefits**
The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

## 2. Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

### Key sources of estimation uncertainty

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows:

***Depreciation*** – fixed assets are depreciated over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of senior management, with reference to the assets' expected life cycle.

### Critical judgements

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements:

***Impairment*** – The trustees determine whether there are indicators of impairment of the charity's assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset.

***Leases*** – Determine whether leases entered into by the charity either as a lessor or a lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred.

## 3. Legal status of the Trust

The Trust is a registered Scottish charity.

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

**HOME-START GLASGOW NORTH AND NORTH LANARKSHIRE**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

### 4. Related party transactions and trustees' expenses and remuneration

The Trustees represent the key management personnel of the charity.

No Trustees received any remuneration in the year (2024: £Nil).

Five Trustees were reimbursed for travelling expenses of £235 (2024: £306, four Trustees).

No expenses were waived by Trustees during the year (2024: £nil).

During the year, the charity entered into the following income and expenditure transactions with a national charitable organisation, Home-Start UK, which Home-Start Glasgow North and North Lanarkshire is affiliated with:

| | Grant Income | | Expenditure | |
|---|---|---|---|---|
| | **2025** | **2024** | **2025** | **2024** |
| | **£** | **£** | **£** | **£** |
| Home-Start UK | 287 | 2,000 | 12,243 | 11,555 |

No amounts were outstanding at the reporting end date (2024: £nil).

### 5. Income from donations and legacies

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Donations | 30,146 | 44,458 |
| Donations in Kind | 17,722 | 7,252 |
| | 47,868 | 51,710 |

Donations in kind constituted a discount in rent provided at the Netherton premises and gifts provided through the Glasgow Spirit of Christmas.

### 6. Income from charitable activities

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Grants | 728,800 | 789,981 |
| | 728,800 | 789,981 |

### 7. Investment income

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Interest receivable | 2,799 | 3,148 |
| | 2,799 | 3,148 |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

### 8. Other incoming resources

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Other income | 9,902 | 2,753 |
| | 9,902 | 2,753 |

### 9. Analysis of expenditure on charitable activities

| | 2025 Total | 2024 Total |
|---|---|---|
| | £ | £ |
| Advertising | 1,961 | 3,984 |
| Repairs & Maintenance | 5,415 | 2,896 |
| Professional Fees | 15,056 | 16,518 |
| Depreciation | 6,756 | 6,036 |
| Postage & Stationery | 2,510 | 1,535 |
| Sundry Expenses | 9,771 | 8,178 |
| Home-Start UK fees | 12,000 | 11,334 |
| Insurance | 2,505 | 2,261 |
| Rent | 49,428 | 30,654 |
| Families Expenses | 34,671 | 53,110 |
| Training Expenses | 13,173 | 9,251 |
| Recruitment Costs | 6,535 | 2,768 |
| Staff Costs | 712,915 | 541,522 |
| Telephone/internet costs | 10,814 | 11,373 |
| Staff Expenses | 519 | 12,617 |
| Volunteer Expenses | 4,397 | 6,144 |
| Loss on disposal | 4,259 | - |
| Governance Costs (note 10) | 8,316 | 7,920 |
| | 901,001 | 728,101 |

### 10. Governance costs

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Auditors remuneration | 8,316 | 7,920 |
| | 8,316 | 7,920 |

Governance costs are allocated to expenditure on charitable activities

## 11. Analysis of staff costs and remuneration of key management personnel

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| Salaries and wages | 602,485 | 469,508 |
| Social security costs | 49,401 | 39,889 |
| Pension Costs | 45,838 | 34,638 |
| Total staff costs and employee benefits | 697,724 | 544,034 |

The Trustees represent the key management personnel of the charity. As stated in Note 4 no trustees received any remuneration in the year therefore there is no key management personnel remuneration to disclose (2024: Nil).

| | 2025<br>Number | 2024<br>Number |
|---|---|---|
| The average monthly number of persons, by headcount, employed by the charity during the year was: | 24 | 21 |

**Defined contribution schemes**

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

The charge to the statement of financial activities in respect of defined contribution schemes was £45,838 (2024: £34,638).

## 12. Net income/(expenditure) for the year

| This is stated after charging: | 2025<br>£ | 2024<br>£ |
|---|---|---|
| Depreciation | 6,756 | 6,035 |
| Auditor’s remuneration | 8,316 | 7,920 |
| Loss on disposal of fixed assets | 4,259 | - |

### 13. Government Grants

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| Big Lottery – Medium Grants | 45,598 | 45,939 |
| Big Lottery Fund | - | 132,594 |
| Glasgow Communities Fund | 140,491 | 136,772 |
| Cattanach ERF | 43,779 | - |
| NHS Endowment | 95,501 | - |
| PIMHF 20/23 | - | 79,825 |
| PIMHF 24/25 Ext | 81,521 | - |
| FHAN | 109,123 | - |
| GCMHWF - HHF | 10,351 | - |
| Total | 526,364 | 395,130 |

There are no unfulfilled conditions and contingencies attaching to the grants or any indications of other forms of government assistance.

### 14. Tangible Fixed Assets

| | Plant & Equipment<br>£ | Total<br>£ |
|---|---|---|
| At 1 April 2024 | 57,033 | 57,033 |
| Additions | 21,630 | 21,630 |
| Disposals | (27,142) | (27,142) |
| At 31 March 2025 | 51,521 | 51,521 |
| | | |
| At 1 April 2024 | 36,508 | 36,508 |
| Charge for the year | 6,756 | 6,756 |
| Eliminated on disposals | (22,883) | (22,883) |
| At 31 March 2025 | 20,381 | 20,381 |
| | | |
| At 31 March 2024 | 20,525 | 20,525 |
| At 31 March 2025 | 31,140 | 31,140 |

### 15. Debtors

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| Trade debtors | 54,173 | 850 |
| Other debtors | 48,361 | - |
| | 102,534 | 850 |

## 16. Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|---|---|---|
| Trade creditors | 5,923 | 7,108 |
| Accruals | 11,642 | 11,642 |
| Taxation and social security | - | 3,887 |
| Other creditors | 6,453 | 4,915 |
| | 24,018 | 27,552 |

## 17. Analysis of charitable funds

| | As at 1 April 2023 £ | Income £ | Expenditure £ | Transfers £ | As at 31 March 2024 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | | | | | |
| Fixed assets | 22,578 | - | (6,035) | 3,982 | 20,525 |
| Staffing review | 2,800 | - | - | - | 2,800 |
| Office refurbishment | 4,624 | - | - | - | 4,624 |
| **Total designated funds** | 30,002 | - | (6,035) | 3,982 | 27,949 |
| General funds | 225,601 | 224,358 | (160,497) | (3,227) | 286,235 |
| **Total unrestricted funds** | 255,603 | 224,358 | (166,532) | 755 | 314,184 |
| | | | | | |
| **Restricted fund** | | | | | |
| Big Lottery Fund | 9,395 | 132,595 | (141,235) | (755) | - |
| Big Lottery Fund – Medium Grants | 13,434 | 45,939 | (3,964) | - | 55,409 |
| Children in Need | - | 30,000 | (30,000) | - | - |
| NL - VANL | - | 33,000 | (33,000) | - | - |
| Glasgow Communities Fund | - | 136,772 | (136,772) | - | - |
| STC Winter of Play | - | 1,000 | (1,000) | - | - |
| Winter Formula Fund | - | 250 | (250) | - | - |
| HSUK – Cystic Fibrosis Pilot | - | 2,158 | - | - | 2,158 |
| CMHWF | - | 35,671 | (35,671) | - | - |
| GCVS – Wellbeing Fund | 6,643 | - | - | - | 6,643 |
| Co-operative | - | 2,230 | (2,230) | - | - |
| NLC – GAP | - | 4,809 | (4,809) | - | - |
| GCMHWF – Intergenerational | - | 9,240 | - | - | 9,240 |
| Perinatal Infant Mental Health Fund | 2,079 | 79,825 | (78,393) | - | 3,511 |
| Robertson Trust | - | 35,000 | (19,500) | - | 15,500 |
| Voluntary Action North Lanarkshire | - | 10,838 | (10,838) | - | - |
| Wm Grant Foundation | - | 56,655 | (56,655) | - | - |
| Glasgow's Spirit of Christmas | - | 7,252 | (7,252) | - | - |
| **Total restricted funds** | 31,551 | 623,234 | (561,569) | (755) | 92,461 |
| | | | | | |
| **TOTAL FUNDS** | 287,154 | 847,592 | (728,101) | - | 406,645 |

### 17. Analysis of charitable funds (continued)

| | As at 1 April 2024 £ | Income £ | Expenditure £ | Transfers £ | As at 31 March 2025 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | | | | | |
| Fixed assets | 20,525 | - | (6,756) | 17,371 | 31,140 |
| Staffing review | 2,800 | - | - | - | 2,800 |
| Office refurbishment | 4,624 | - | - | - | 4,624 |
| **Total designated funds** | 27,949 | - | (6,756) | 17,371 | 38,564 |
| General funds | 286,235 | 77,600 | (184,256) | (17,371) | 162,208 |
| **Total unrestricted funds** | 314,184 | 77,600 | (191,012) | - | 200,772 |
| | | | | | |
| **Restricted fund** | | | | | |
| Big Lottery Fund – Medium Grants | 55,409 | 45,598 | (101,007) | - | - |
| Children in Need | - | 31,000 | (31,000) | - | - |
| Cattanach ERF | - | 43,779 | (8,229) | - | 35,550 |
| Children in Need | - | 5,000 | (1,267) | - | 3,733 |
| FHAN | - | 109,123 | (91,937) | - | 17,186 |
| Glasgow Communities Fund | - | 140,491 | (140,491) | - | - |
| GCMHWF – HHF | - | 10,351 | - | - | 10,351 |
| Glasgow Golf Club | - | 7,135 | (1,095) | - | 6,040 |
| HSUK – Cystic Fibrosis Pilot | 2,158 | - | (2,158) | - | - |
| Mears Foundation | - | 1,000 | (32) | - | 968 |
| GCVS – Wellbeing Fund | 6,643 | - | (6,643) | - | - |
| NHS Endowment | - | 105,684 | (106,104) | - | (420) |
| NL – VANL | - | 33,000 | (33,000) | - | - |
| NLC – VCF | - | 987 | - | - | 987 |
| GCMHWF – Intergenerational | 9,240 | - | (7,749) | - | 1,491 |
| Perinatal Infant Mental Health Fund | 3,511 | 81,521 | (85,032) | - | - |
| Robertson Trust | 15,500 | 35,000 | (32,145) | - | 18,355 |
| Scottish Children's Lottery | - | 4,000 | (4,000) | - | - |
| Save the Children Summer of Play | - | 2,000 | (2,000) | - | - |
| Save the Children Winter of Play | - | 1,000 | (1,000) | - | - |
| Winter Formula Fund | - | 100 | (100) | - | - |
| Wm Grant Foundation | - | 55,000 | (55,000) | - | - |
| **Total restricted funds** | 92,461 | 711,769 | (709,989) | - | 94,241 |
| | | | | | |
| **TOTAL FUNDS** | 406,645 | 789,369 | (901,001) | - | 295,013 |

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

The trustees have designated the following funds:

**Fixed Asset Fund –** This represents the net book value of the charity's fixed assets, distinguishing their value from the charity's unrestricted General Fund immediately available for use.

**Staffing Review Fund –** This fund represents amounts designated for use on a staffing review project, including consultancy services and any financial expenditure arising as a result of the review.

**17. Analysis of charitable funds (continued)**

**Office Refurbishment Fund -** This fund represents amounts designated for use in the refurbishment of office facilities in advance of the return to the office post COVID-19 home working arrangements.

b) Restricted funds comprise of:

**Big Lottery Fund** - The expenditure spent during the year from the Big Lottery Fund relates to core operational costs of the organisation, including staff costs for our Manager, Family Support Coordinators and Administrators.

**Big Lottery Fund: Medium Grants** - The expenditure spent during the year relates to core operational costs of our North Lanarkshire office of our organisation, including staff costs for the Senior Coordinator, Family Support Coordinators and Administrators in the area.

**Children in Need –** The expenditure during the year relates to costs in relation to family groups, including staff costs and family activity costs.

**CMHWF** – The expenditure relates to core operational costs of our North Lanarkshire office, including staff costs.

**Co-operative** – The expenditure relates to local play-based groups for families with babies and infants who are struggling with isolation, poor mental health and poverty.

**GCMHWF – Intergenerational** – The expenditure spent during the year from GCMHWF relates to funding for family groups for parents, grandparents and young children offering a warm safe space and food/snacks to help combat the impact of the cost-of-living crisis.

**GCVS – Wellbeing Fund -** The income received during the year from the GCVS Wellbeing Fund relates to core operational costs of the organisation and will be spent in the following financial year.

**Glasgow Communities Fund (GCF)** - The expenditure spent during the year relates to core operational costs of the organisation, including staff costs for our Manager, Family Support Coordinators and Administrators.

**Scottish Children's Lottery -** The expenditure during the year relates to core operational costs, including staff costs.

**Save the Children Summer of Play -** The expenditure during the year relates to family summer programme activities.

**Save the Children Winter of Play -** The expenditure during the year relates to family winter programme activities.

**Winter Formula Fund -** The expenditure during the year was used supporting formula feeding for low-income families.

**Cattanach ERF –** The expenditure during the year relates to funding to evaluate evidence-based models of support, including staff costs and training

**17. Analysis of charitable funds (continued)**

**Families Here and Now Service (North Lanarkshire) (FHANS) –** the expenditure during the year relates to the costs of providing the Families Here and Now Service in partnership with Barnado's, Action for Children and Impact Arts, including staffing costs.

**Glasgow Community Mental Health and Wellbeing Fund - (GCMHWF– HHF) –** the expenditure during the year relates to funding for family groups for parents, grandparents and young children offering a warm space and food/snacks to help combat the impact of the cost-of-living crisis.

**Glasgow's Spirit of Christmas** – The expenditure spent during the year from the Glasgow's Spirit of Christmas relates to donations of gifts for children at Christmas.

**HSUK – Cystic Fibrosis Pilot** – The expenditure relates to core operational costs of the organisation to provide support to parents with cystic fibrosis.

**NLC – GAP** – The expenditure relates to core operational costs of our North Lanarkshire office, including staff costs.

**Perinatal Infant Mental Health Fund** - The expenditure spent during the year from the Perinatal Infant Mental Health Fund relates to operational costs of our Perinatal Support project, including staff costs for our Family Support Coordinators and Administrators

**Robertson Trust** - The expenditure spent during the year from the Robertson Trust relates to core operational costs of the organisation, including staff costs for a Volunteer Coordinator.

**Voluntary Action North Lanarkshire** - The expenditure spent during the year from Voluntary Action North Lanarkshire relates to core operational costs of our North Lanarkshire office of our organisation, including staff costs for the Senior Coordinator, Family Support Coordinators and Administrators in the area.

**WM Grant Foundation** - The expenditure spent during the year from Foundation Scotland relates to core operational costs of our North Lanarkshire office of our organisation, including staff costs for the Senior Coordinator, Family Support Coordinators and Administrators in the area.

**Glasgow Golf Club -** The expenditure during the year relates to the development and establishment of the Early Years Family Hub in Maryhill.

**Mears Foundation -** The expenditure during the year relates to our community garden projects and developing the outdoor areas at both offices.

**NHS Endowment -** The expenditure during the year relates to the development and operational costs for the Early Years Family Hub in Maryhill, including staff costs.

**North Lanarkshire Volunteer Challenge Fund - (NLC – VCF) -** The expenditure during the year relates to the costs involved recruiting and training volunteers.

**Voluntary Action North Lanarkshire (NL – VANL) -** The expenditure during the year relates to core operational costs for our North Lanarkshire office, including staff costs.

## 18. Net assets over funds

| | Unrestricted Funds £ | Restricted Funds £ | Total 2025 £ |
|---|---|---|---|
| Fixed assets | 31,140 | - | 31,140 |
| Debtors | 92,351 | 10,183 | 102,534 |
| Cash | 101,299 | 84,058 | 185,357 |
| Creditors | (24,018) | - | (24,018) |
| | 200,772 | 94,241 | 295,013 |

| | Unrestricted Funds £ | Restricted Funds £ | Total 2024 £ |
|---|---|---|---|
| Fixed assets | 20,525 | - | 20,525 |
| Debtors | 850 | - | 850 |
| Cash | 320,361 | 92,461 | 412,822 |
| Creditors | (27,552) | - | (27,552) |
| | 314,184 | 92,461 | 406,645 |

## 19. Reconciliation of net (expenditure)/income to net cash flow from operating activities

| | 2025 £ | 2024 £ |
|---|---|---|
| Net (expenditure)/income for the year (as per the Statement of Financial Activities) | (111,632) | 119,491 |
| Adjustments for: | | |
| Depreciation charges | 6,756 | 6,035 |
| Interest received | (2,799) | (3,148) |
| Loss on disposal of fixed asset | 4,259 | - |
| (Increase)/Decrease in debtors | (101,684) | 30,365 |
| (Decrease)/Increase/in creditors | (3,534) | 427 |
| Net cash (used in)/provided by operating activities | (208,634) | 153,170 |

## 20. Analysis of cash and cash equivalents

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Cash in hand | 185,357 | 412,822 |
| Total cash and cash equivalents | 185,357 | 412,822 |

## 21. Operating lease commitments

The charity is committed to making the following payments under non-cancellable operating leases:

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Within one year | 7,636 | 3,825 |
| Within two to five years | 7,803 | 845 |
| | 15,439 | 4,670 |