Charity Registration No. SC021833 (Scotland)

Company Registration No. SC210822 (Scotland)

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2026

VICTORIA WALSH CA
Chartered Accountant
Abercorn School
Newton
West Lothian
EH52 6PZ

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

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QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr I Laing	
	Mr I Macdonald	
	Mr A Burton	
	Mr J Ferguson	
	Mr H Rashid	
	Ms L McGill	
	Mr G Wilkinson	
	Mr M Purdie	resigned 17/09/25
	Dr A Macartney	resigned 01/12/25
Secretary	Ms K Ferguson	
Charity number (Scotland)	SC021833	
Company number	SC210822	
Registered office	The Haven 25B Burgess Road South Queensferry West Lothian EH30 9JA	
Independent examiner	Victoria Walsh C.A. Abercorn School Newton Broxburn West Lothian EH52 6PZ	

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charitable purpose(s) and company's objects are to:

a) Provide high quality care and support as caring individuals within their communities and as an expression of our founding values and Christian heritage, being 'kind and compassionate to one another';

b) Deliver quality support services to older people and carers within the local communities of South Queensferry and the surrounding areas, with a focus on, but not restricted to, North West Rural Edinburgh, enabling our Clients and their Carers to maintain an independent lifestyle within their community;

c) Protect, sustain and, where possible, improve the mental health of those with whom we have contact;

d) 'Provide relief to those in need by reason of age, ill health, disability, financial hardship and/or other disadvantage;' and,

e) Deliver social enterprise services to:

i. Meet the needs of the those in the local communities we serve; and,

ii. Help fund and sustain our care and support services.

In furtherance of the charitable company's objectives, the services provided to older people both in our Day Care Centre, in their homes, and in the communities of North West Rural Edinburgh include:

Supper Clubs: For older people living with dementia and their carer. Carers may be a spouse, partner, family member, or friend. These relaxed evenings provide an opportunity to enjoy a meal together,connect with others, and access support.

Carer Supper Club: For carers whose caring role has changed because the person they care for has moved into residential care, is approaching end of life, or has recently died. The group offers peer support during times of transition and signposts carers to other relevant services and sources of help.

Lunch Clubs: For older people living in Kirkliston and Ratho. Our lunch clubs offer a welcoming space to enjoy a nutritious meal,build friendships, and stay connected with the local community.

Befriending: Our trained volunteers visit people who are living alone at home, providing companionship, a listening ear and opportunities to stay connected with the local community.

Volunteer Services: We actively promote volunteering and offer a range of rewarding opportunities for people in the communities we serve. All volunteers receive ongoing support and specialist training to help make a positive difference..

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Our Mission

Queensferry Care is committed to providing high-quality support services to older people and their carers across the rural northwest of Edinburgh, including South Queensferry, Ratho, Ratho Station, Dalmeny, Newbridge, and Kirkliston.

During 2025/26, Queensferry Care continued to deliver high-quality, person-centred support for older people and unpaid carers across rural north-west Edinburgh. Working across South Queensferry, Dalmeny, Kirkliston, Ratho, Ratho Station and Newbridge, we helped people remain independent, connected and active within their local communities.

Over the year, we engaged with more than 250 people through a range of services and community activities designed to reduce social isolation, promote wellbeing and strengthen community connections.

Day Opportunities

Our Day Opportunities service remained at the heart of our work, providing flexible, person-centred support at The Haven, in people's homes and within the local community.

Although Health and Social Care contracted places reduced by around 17% and referrals remained below pre-pandemic levels, we supported 57 people across more than 256 sessions. While demand for Self-directed Support and self-funded places has grown more slowly than anticipated, there remains clear evidence of ongoing need, particularly for additional days of support that enable people to remain living well at home.

Social Groups and Community Connections

Our Supper Club supported 24 people through 46 sessions, providing regular opportunities for companionship, conversation and shared meals for people living with dementia and their carers.

The Carer Supper Club completed its first full year, supporting 12 carers across 24 sessions. The group provides a welcoming space for carers whose caring role has changed because the person they care for has moved into residential care, is approaching the end of life, or has recently died. It offers valued peer support alongside information and signposting to other services.

Our Lunch Clubs in Kirkliston and Ratho continued to flourish, with Kirkliston welcoming up to 25 attendees and Ratho up to 14. Each club met on 23 occasions during the year, providing opportunities for older people to enjoy a nutritious meal, build friendships and remain connected to their local community.
We are grateful to the Nancie Massey Fund for its continued financial support and to the Kirkliston and Ratho Community Centre Committees for their ongoing partnership.

The Pensioners Group and Friendship Group also continued to offer varied social programmes that encouraged participation, reduced loneliness and strengthened community connections.

Befriending

Our Befriending Service supported 26 older people experiencing social isolation through regular visits from trained volunteer befrienders. These relationships provide companionship, emotional support and opportunities for people to remain connected with their communities.

Volunteers and Community Engagement

Volunteers remain central to everything we do. During the year, 61 volunteers and three student volunteers gave their time across our Day Opportunities, Supper Clubs, Lunch Clubs, Befriending Service, reception, gardening, driving and fundraising activities.
Together, they contributed almost 4,000 hours of volunteering, making a significant difference to the lives of the people we support. Their commitment, generosity and compassion continue to strengthen our services and enrich our communities.

Funding, Sustainability and Communications

The funding environment remained challenging throughout the year. We continued to receive core funding through the Department of Health and Social Care and the City of Edinburgh Council's Third Sector Resilience Fund, while also submitting a range of trust and grant applications to support the sustainability and future development of our services.

A particular highlight was the successful launch of our monthly Community Market and Café at The Haven. The event has created a welcoming community space, encouraged greater local engagement and strengthened connections between residents, volunteers and local organisations.

We also expanded our social media presence, enabling us to share our impact more widely, raise awareness of our services and celebrate the people, partnerships and community spirit that underpin Queensferry Care.

Thanks and Acknowledgements

Our sincere thanks go to our dedicated staff, volunteers and Board of Directors for their continued commitment, professionalism and support throughout another challenging year.

Their collective expertise, compassion and dedication have enabled Queensferry Care to continue delivering high-quality, person-centred services that make a meaningful difference to older people, unpaid carers and communities across rural north-west Edinburgh.

QCCC Managers 2026

Financial review

For the financial year ended 31 March 2026, the accounts show a deficit of £6,870. This reflects the continuing gap between the funding received from Edinburgh Council and the actual cost of delivering our services.

Despite this deficit, our Fundraising Team, led by Iain Macdonald, achieved outstanding success in securing additional income through grant applications and fundraising activities. Special thanks go to Gillian Smith, Lisa Houston, and Andrew Burton, who secured a significant multi-year funding award from the Bank of Scotland. This grant has substantially reduced the funding gap between Edinburgh Council funding and the cost of delivering our services, bringing it back to pre-COVID levels. We are also extremely grateful to our local community for its continued generosity and charitable support.

Queensferry Care continues to offer clients a choice between centre-based services and Day Opportunities delivered in their own homes or within the wider community. Demand for Outreach Services is monitored closely to ensure staffing levels remain aligned with client needs.

As a Living Wage Scotland employer, QCCC is committed to ensuring all employees receive at least the recommended Living Wage. While the Committee remains mindful of ongoing financial pressures, it is also committed to reviewing salaries regularly and, where affordable, increasing pay above the Living Wage to support staff retention and recognise their valuable contribution.

Following the previous year's agreement, Edinburgh Council continues to provide Queensferry Care with a five-year contract, of which four years remain. The associated grant funding and client allocation are reviewed annually. Given the uncertainty surrounding future funding arrangements, a prudent provision for potential redundancy costs has been maintained within the accounts.

QCCC continues to promote its services under the Self-Directed Support (SDS) framework and offers privately funded places. However, the delivery of SDS services remains dependent on the Council directing eligible service users to appropriate care providers. We remain concerned that the threshold for accessing services has increased significantly, resulting in clients presenting with more complex needs and a higher turnover of service users than has historically been experienced.

Queensferry Care also continues to provide a range of supplementary initiatives, including supper clubs for carers and clients, together with community volunteering opportunities such as befriending services. As noted in last year's financial review, funding previously provided by the Edinburgh Integration Joint Board (EIJB) came to an end. We are pleased that Edinburgh Council has continued to support these important programmes through the Third Sector Resilient Fund (TSRF), with funding currently confirmed until 31 March 2027.

Despite this welcome support, the gap between public sector funding and the true cost of delivering high-quality day care services continues to grow. The multi-year funding award from the Bank of Scotland has significantly strengthened our financial position, and Queensferry Care will continue to pursue long-term, sustainable solutions to address this structural funding challenge.

We are fortunate to have a strong and dedicated Finance Team. Day-to-day financial operations are expertly managed by Finance Officer Lynne Sewart, while strategic financial oversight is provided by myself, Ian Laing, together with Katie Ferguson. We remain committed to achieving the organisation's objectives while ensuring its long-term financial sustainability.

On behalf of the Committee, I would like to extend my sincere thanks to our staff, volunteers, funders, supporters, partners, and everyone who has contributed to the success of Queensferry Care over the past year. Your continued commitment and generosity are invaluable and enable us to continue providing essential services to our local community.

Harun Rashid
Finance Director

Reserves Policy

Queensferry Care has served the local Community in excess of 30 years and we are hopeful of continuing to attract funding to maintain and expand our services. We are currently seeking to reduce our reliance on Edinburgh Council directly referring Clients broadening our service proposition to the self-directed funded Clients market as well.

However, in line with OSCRs expectations, QCCC's Reserve Policy requires us to hold sufficient funds in the unfortunate event we have to wind-down the Charity. The board have determined a reserve of £100,000 would be sufficient to cover the costs required to facilitate an orderly wind-down and cover potential redundancy costs.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 7th September 2000 and has been registered as a charity since 7th September 1993. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

All of the trustees are members of the charity and guarantee to contribute £1 in the event of a winding up.

At each annual general meeting, the members may elect any member (providing they are willing to act) to be a director. The directors may at any time appoint any member (providing they are willing to act) to be a director. All directors who have been appointed by the directors since the date of the last annual general meeting shall retire from office and out of the remaining directors, one third (to the nearest round number) shall retire from office. The directors to retire shall be those who have been longest in office since they were last appointed or re-appointed; the question of who is to retire as between directors appointed or reappointed on the same date shall be determined by lot. The company may at any annual general meeting by ordinary resolution re-appoint any director who retires from office at the meeting (providing s/he is willing to act); if any such director is not re-appointed, s/he shall retain office until the meeting appoints someone in her or his place or, if it does not do so, until the end of the meeting.

The Board may appoint such persons as it deems appropriate to be executive officers of the charitable company, and may delegate such responsibilities of the Board to such persons as the Board may deem necessary.

Trustees are generally appointed to one of three committees, each comprising Trustees who oversee the running of the charitable company:
- finance committee;
- fundraising and public relations committee; and
- service development committee.

The finances are controlled by a Finance Director who has the support of a Finance Officer. The Finance Officer has the responsibility of implementing the wishes of the Board of Trustees, and ensuring that the expected care services can be provided within the available budget.

The Trustees' report was approved by the Board of Trustees.

Katie Ferguson

Charity Secretary
Dated: 14 August 2026

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner
The charity's trustees, who are also the directors of Queensferry Churches' Care in the Community for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

Independent examiner's statement
In the course of my examination, no matter has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:
- (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

have not been met or

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

Victoria Walsh

Victoria Walsh C.A.
Chartered accountant
Abercorn School
Newton
Broxburn
West Lothian
EH52 6PZ

Dated: 14 August 2026

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:									
Donations and legacies	3	260,815	-	51,983	312,798	291,270	-	47,364	338,634
Other trading activities	5	61,658	-	-	61,658	43,054	-	-	43,054
Investments	4	8,858	-	-	8,858	7,939	-	-	7,939
Other income	6	5,270	-	-	5,270	2,660	-	-	2,660
Total income		336,601	-	51,983	388,584	344,923	-	47,364	392,287
Expenditure on:									
Raising funds	7	20,009	-	-	20,009	16,575	-	-	16,575
Charitable activities	8	328,054	-	47,391	375,445	286,272	-	53,906	340,178
Total resources expended		348,063	-	47,391	395,454	302,847	-	53,906	356,753
Net (outgoing)/incoming resources before transfers		(11,462)	-	4,592	(6,870)	42,076	-	(6,542)	35,534
Net (expenditure)/income for the year/									

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	**Unrestricted funds general 2026 £**	**Unrestricted funds designated 2026 £**	**Restricted funds 2026 £**	**Total 2026 £**	Unrestricted funds general 2025 £	Unrestricted funds **designated** 2025 £	Restricted funds 2025 £	Total 2025 £
Gross transfers between funds		4,509	(4,509)	-	-	-	-	-	-
Net (expenditure)/income for the year/ Net movement in funds		(6,953)	(4,509)	4,592	(6,870)	42,076	-	(6,542)	35,534
Fund balances at 1 April 2025		156,753	56,509	21,870	235,132	114,677	56,509	28,413	199,599
Fund balances at 31 March 2026		149,800	52,000	26,462	228,262	156,753	56,509	21,871	235,133

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

QUEENSFERRY CHURCHES' CARE IN THE COMMUNITY

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Current assets					
Debtors	12	8,308		4,084	
Cash at bank and in hand		266,339		283,558	
		274,647		287,642	
Creditors: amounts falling due within one year	13	(41,385)		(47,509)	
Net current assets			233,262		240,133
Creditors: amounts falling due after more than one year	14		(5,000)		(5,000)
Net assets			228,262		235,133
Funds of the Charity					
Income funds					
Restricted funds	15		26,462		21,871
Unrestricted funds - Redundancy Provision			52,000		56,509
Unrestricted funds - general			149,800		156,753
Total Charity Funds			228,262		235,133

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the Trustees on 14 August 2026

Mr H Rashid
Trustee

Company Registration No. SC210822

1 Critical accounting estimates and judgements

In the application of the charity'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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Queensferry Churches' Care in the Community is a private company limited by guarantee incorporated in Scotland. The registered office is The Haven, 25B Burgess Road, South Queensferry, West Lothian, EH30 9JA.

2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing documents, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

2.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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.

2 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

2.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for the beneficiaries. Governance costs include the costs associated with meeting the constitutional and statutory requirements of the charity.

Creditors and provisions are recognised when 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 discounts due.

2.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% straight line
Office Equipment	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

2.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of twelve months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2.8 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 of 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 asset 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 unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

2 Accounting policies **(Continued)**

Basic financial liabilities
Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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.

Derecognition of financial liabilities
Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

3 Donations and legacies

	Unrestricted funds general 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	25,740	-	25,740	20,514	-	20,514
Legacies receivable	20,265	-	20,265	40,933	-	40,933
Grants receivable for core activities	214,810	51,983	266,793	229,823	47,364	277,187
	260,815	51,983	312,798	291,270	47,364	338,634
Donations and gifts						
Donations	24,396	-	24,396	18,507	-	18,507
Gift aid	1,344	-	1,344	2,007	-	2,007
	25,740	-	25,740	20,514	-	20,514
Grants receivable for core activities						
CEC Grants	182,856	-	182,856	185,819	-	185,819
Dedicated grant income	31,954	-	31,954	44,004	-	44,004
Change fund volunteering project	-	19,791	19,791	-	19,793	19,793
Supper club grant	-	21,280	21,280	-	21,280	21,280
Lunch club grant	-	10,912	10,912	-	6,291	6,291
	214,810	51,983	266,793	229,823	47,364	277,187

4 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	8,858	7,939

5 Other trading activities

	2026	2025
	£	£
Day care subscriptions	51,451	32,967
Fundraising	10,207	10,087
Current year total	61,658	43,054

6 Other income

	Unrestricted funds 2026	Unrestricted funds 2025
	£	£
Other income	5,270	2,660

7 Raising funds

	2026	2025
	£	£
Fundraising and publicity		
Fundraising expenses	20,009	16,575
	20,009	16,575

8 Charitable activities

	2026	2025
	£	£
Support costs	132,131	126,542
Day care	160,801	139,031
Befriending	12,033	10,814
Change fund volunteering project (RF)	20,751	26,127
Supper club (RF)	18,377	20,321
Lunch club (RF)	4,266	4,310
Carer support	3,998	3,148
	352,357	330,293
Share of governance costs (see note 10)	23,088	9,885
	375,445	340,178

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Governance costs

	2026	2025
	£	£
Accountancy - finance officer	3,400	-
Accountancy and professional fees	3,845	3,605
Care Commission	1,711	1,711
Other professional fees	14,132	4,569
	23,088	9,885
Analysed between		
Charitable activities	23,088	9,885

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Number of administrative staff	3	3
Number of management staff	2	3
Number of care / support staff	11	11
Number of relief staff	5	4
	21	21

Employment costs	2026 £	2025 £
Wages and salaries	193,588	199,861
Social security costs	7,609	6,026
Other pension costs	11,551	11,964
	212,748	217,851

There were no employees whose annual remuneration was £60,000 or more.

12 Debtors

Amounts falling due within one year:	2026 £	2025 £
Trade debtors	4,587	75
Prepayments and accrued income	3,721	4,009
	8,308	4,084

13 Creditors: amounts falling due within one year

	2026 £	2025 £
Other taxation and social security	3,131	2,050
Trade creditors	3,993	3,924
Other creditors	3,084	2,714
Accruals and deferred income	31,177	38,821
	41,385	47,509

14 Creditors: amounts falling due after more than one year

	2026	2025
	£	£
Other creditors	5,000	5,000

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	At 31 March 2026
	£	£	£	£
	21,871	51,983	(47,391)	26,463

Previous year:	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
	28,413	47,364	(53,906)	21,871

16 Designated funds

The unrestricted funds - designated are in relation to a provision of £52,000 for potential future redundancy costs.

In 2023/24, the Board designated £52,000 to cover potential redundancy costs. While the daycare services contract with Edinburgh Council now runs for five years, from 1 April 2025 to 31 March 2030, its value is reviewed and determined annually. Given this ongoing uncertainty, the Board considers it prudent to retain the designated fund.

17 Restricted Funds

The restricted funds income represents a grant received during 2025/26 from Edinburgh Joint Integration Board to support the Supper Club £21,280 (2024/25 £21,280) and the Change Volunteering Project £19,791 (2024/25 £19,793), along with £10,912 (2024/25 £6,291) towards the lunch and carers clubs.
Within the £10,912 other restricted income is an amount of £6,250 funded by ASFT Fund, administered by Foundation Scotland.
The restricted funds carried forward of £26,461 will be used for these purposes in future years.

18 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).