Company Number: SC339435
Scottish Charity Number: SC018460

PILTON COMMUNITY HEALTH PROJECT
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS
for the year ended 31 March 2026

PILTON COMMUNITY HEALTH PROJECT

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PILTON COMMUNITY HEALTH PROJECT

Reference and administrative information

Directors
Mary Comer, Co-Chair
Lyndsey Smith, Co-Chair
Balkishan Agrawal
Pauline Caswell
Malcolm Chisholm
Katrin Davidson (resigned 29 October 2025)
Yee Ling Dorner
Emma Holloway, Treasurer (appointed 29 October 2025)
Hester Innes
Essi Kauranen (appointed 28 April 2025)
Wendy Lister (resigned 17 November 2025)
Stefan Tomov (appointed 29 October 2025)
Andrew Whale

Senior Management Team
Dawn Anderson, CEO

Registered and Principal Office

73 Boswall Parkway
Edinburgh
EH5 2PW

Company Number: SC339435

Scottish Charity Number: SC018460

Independent Examiner

Alan Greig
A G Greig
Chartered Accountants
1 Millar Grove
Hamilton
ML3 9BF

Bankers

Virgin Money
83 George Street
Edinburgh
EH2 3ES

PILTON COMMUNITY HEALTH PROJECT

DIRECTORS' REPORT
for the year ended 31 March 2026

The Directors, who are also trustees for the purposes of charity law, present their report and the financial statements for the year ended 31 March 2026.

Objectives and Aims

The charitable company's objects and principal activities are to advance and protect the good physical and mental health of the residents of the area; and to advance health education among the said beneficiaries; and to provide recreational facilities and activities in the interests of social welfare which aim to improve the conditions of life of the said beneficiaries.

PCHP vision

Equality, well-being and belonging for all in our communities.

PCHP Mission

PCHP supports and enables local people to take steps to improve their own health and create a healthy community and environment.

By health we mean:

- People who are full of energy and able to enjoy things, have good social relations, positive self-esteem, a sense of purpose in life and who feel connected to their community.
- An empowered community with a sense of togetherness and belonging in a thriving local culture and economy, where everyone feels safe, is heard and has ways to resolve conflict.
- An environment with natural space for people to thrive in, where everyone has enough food, shelter and energy.

Activities, achievements and performance

PCHP is the oldest community health project in Scotland and a grassroots organisation in the heart of North Edinburgh. Our vision is equality, wellbeing and belonging for all. By creating a welcoming, safe, non-judgemental space in the heart of the community, building trusted and consistent relationships, we are committed to creating the culture and environment in which people can move beyond immediate crisis, connect and reconnect with their community. In turn, we work alongside people, at their own pace, to improve their mental health and wellbeing and to encourage and nurture changes that can bring joy and longer-term positive impact into their lives.

We are an accredited Living Wage Employer, and key memberships include The Poverty Alliance, Edinburgh Voluntary Organisation Council (EVOC), Scottish Council for Voluntary Organisations (SCVO), R2 (the North Edinburgh Respond and Recovery Network), Charity Leadership Scotland, Voluntary Health Scotland and the Scottish Social Prescribing Network.

During the financial year 2025-26, PCHP delivered 3,743 group and activity opportunities for local people and families to take steps to better health and wellbeing or to receive one-to-one support. We directly supported 3,238 people through our groups, services and activities, including 679 patients through social prescribing delivered by our three Community Link Workers based across five GP practices. A further 866 people participated in creative workshops and learning events, while 51 volunteers contributed to

Activities, achievements and performance (continued)

programme delivery, events and governance including four international students from the University of Florida on a six-week placement in May-June 2025 and through the London-based EARNT for a sponsored event in November 2025.

Alongside our Wellbeing Programme, we provided practical and emotional support to 233 people experiencing a crisis. Each week, we responded to an average of 161 enquiries and one-off support requests from local people and partners from the statutory and third sectors. Around one-third of the people we met and welcomed during the year were new to us, many coming through our doors via word of mouth, and were facing crises ranging from hunger, isolation and loneliness to living with long term conditions, low income and debt, chronic housing problems and the need for connection and support, while waiting for more formal health interventions or diagnosis.

Throughout the year, we continued to deliver a diverse programme of activities in response to feedback, needs and our learning about how best to work alongside people to take steps to better health and wellbeing. These included the Women Supporting Women Cook Club coming together weekly to cook outdoors in the community garden, cooking for up to 70 people of all ages each week. Creative groups like Knit and Natter, stress-reducing Breathing Room for emotional regulation sessions, Yoga, volunteer-led Gentle Exercise and Pilates, the Take Five Men's Group, the Living in Harmony Chat Café and new English language classes for migrant women were introduced in Autumn 2025. We work with new mums and their young children to talk about weaning, fussy eating and nutrition in our Tiny Plates programme and we offer Family Cooking for up to three families at a time to hear more about nutrition while cooking favourite dishes in a healthier and delicious way.

The building is full every day with our own programme and those of our partners. We host a weekly Sudanese group who are planning to set up their own charity and we continue to share the building with the Granton community bakery and the Right There housing support outreach team as the need for more specialist housing support interventions continues to grow while Edinburgh remains in the City of Edinburgh Council's housing crisis.

We continue to offer our comfortable and welcoming Community Hub for anyone who wants a hot drink, a chat, to charge their phone or to just find a space to read, play a board game or to eat some lunch between picking up their children from school and heading to Friday afternoon clubs.

Last year we also delivered an eight-month *Taking Steps to Better Health* pilot after securing funding through the City of Edinburgh Council's small Active Travel grant initiative. This included 27 weekly walks and 10 "Walk with a Doc" sessions involving local GPs and Nurse Practitioners offering themed health walks including Type 2 Diabetes and Ageing Well. One Nurse Practitioner ran a very popular session on the beach around a fire – 35 people participated, many of whom were experiencing loneliness, bereavement, poor mental health or long-term health conditions, and the project exceeded all of its targets. The group made their own decision to continue to meet after the *Taking Steps to Better Health* funding ended and we continue to support the group's weekly walks and their social time before and after in the Community Hub.

Our Community Link Workers continued to provide intensive one-to-one social prescribing support for people referred by GPs and other senior medical staff. They helped 679 patients with a wide range of complex challenges including the harms caused by isolation and loneliness, poor housing, the impacts of

Activities, achievements and performance (continued)

long-term low income or debt, hunger, poor mental health and social isolation. We secured partner status with Edinburgh and Lothian Trust Fund ensuring Link Workers can access small grants for practical support including clothing and essential household items. At PCHP, we can offer other practical items including nappies, milk, food, bus tickets and period products.

Community events remained an important part of our commitment to finding ways to bring people together and to create opportunities for joy. Last year we tried a new Open Afternoon format, the seasonal Winter Warmers for the most isolated at the turn of the year, and family events co-delivered with local partners, some attended by up to 250 local people.

The past year has been one of both challenge and progress. Alongside responding to increasing demand from local people, we have continued to adapt our organisation to ensure we remain agile, responsive and flexible to the needs of our communities. One significant development has been the appointment of a Development Worker for 12 months (three days a week), whose role is to strengthen volunteer development, increase awareness of the Community Wellbeing Programme and enhance our monitoring and evaluation processes, ensuring we continue to build a robust evidence base for the impact of our work.

Our growing volunteer focus has demonstrated that participation and contribution are often closely linked. Volunteers expand PCHP and personal and community capacity with significant improvements in their own confidence, wellbeing and sense of purpose. This insight is shaping how we design future opportunities, with an increased emphasis to offer more ways for people to lead and contribute.

The wider funding environment has continued to present uncertainty. During the last year, Edinburgh Integrated Joint Board funding for our Women Supporting Women Service Level Agreement reduced from £24,000 to £10,600 and ended in November 2025. The Edinburgh Community Link Worker contract was extended for 12 months for the second year in a row while the future of social prescribing in Edinburgh is reviewed. The Scottish Government's Social Isolation and Loneliness Fund was extended for only eight months rather than renewed through a longer-term programme.

Looking ahead, we believe the demand for local, grassroots and accessible health and wellbeing support is unlikely to diminish. Economic pressures, ongoing and long-term health inequalities and uncertainty across statutory bodies continues to negatively affect many of the people we work alongside. Our priority is to remain faithful to our vision of Equality, Wellbeing and Belonging for All in our communities and to continue to provide a welcoming, accessible community space and Community Wellbeing Programme. By listening to people, we will continue to build on what works, strengthen our partnerships and ensure that every investment in PCHP delivers the greatest possible benefit for local people.

DIRECTORS' REPORT (continued)
for the year ended 31 March 2026

Financial Review

The results for the year are set out in the Statement of Financial Activities. Total income was £389,100 (2025: £320,467), reflecting a 21% increase from the prior financial year. This is mainly due to successful core fundraising in the year. Total expenditure increased by 1% totalling £384,191 (2025: £379,651) for the reporting period.

The results for the year show net income for the year of £4,909 (2025: net expenditure of £59,184). The net movement on unrestricted and designated funds was an increase of £36,490 (2025: decrease of £24,922), achieved by effective cost management and additional funding secured in the year. Restricted funds decreased by £31,581 (2025: decrease of £34,262); reflecting the utilisation of income received in advance in the prior year.

Final Salary Pension Scheme

The charitable company withdrew from the Lothian Pension Fund with effect from 31 March 2015. This decision crystalized cessation debt at the time of £202,000 which was significantly larger than originally anticipated based on the previous actuarial advice. Lothian Pension Fund subsequently agreed to £48,500 being repaid over a five year period but with a potential for further amounts payable. A formal agreement over the final exit debt value was reached in June 2021 and the liability in the financial statements has been updated to reflect this agreement. This will involve an additional 16 annual payments of £1,799 but with the possibility of additional payments should there be a significant improvement in the charitable company's financial position. More details on this are given in notes 17 and 18 to the financial statements.

Principal Funding Sources

The principal funding sources for the charitable company are currently by way of grant income or Service Level Agreement with City of Edinburgh Council, Scottish Government, and Edinburgh Health and Social Care Partnership.

We remain grateful for the continued support from key trust and foundation partners, who support our Community Wellbeing Programme.

Reserves Policy

The Board of Trustees have considered the risks facing PCHP and believe that maintaining unrestricted free reserves equivalent to 6 months of operating expenditure and designated reserves equivalent to 3 months of direct delivery costs provides an appropriate balance between ensuring financial resilience and applying funds effectively in pursuit of the charity's charitable purposes.

Based on the latest forecasts and this policy, unrestricted free reserves in the region of £49,000 and designated reserves of £76,000 are required. At the year end the unrestricted reserves of £55,827 and designated reserves of £112,397 are considered sufficient.

Structure, Governance and Management

Governing Document

The charitable company is established as a Company Limited by Guarantee and is governed by a Memorandum and Articles of Association, which sets out the object and powers of the charitable company, and is governed under its Articles of Association. In event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Directors

The members of the Board are elected to serve for a year at a time, they stand down at each Annual General Meeting but there is no limit to the number of times they can stand for election. As well as the elected Board membership of up to 12 there is the facility to co-opt up to 3 additional members.

Director Inductions and Training

An induction process is in place for any new board member. There is also a training pack on Trustees' Roles and Responsibilities and a Director's handbook which is given to all Board members. As part of our subscription to Trustee Connect, all board members have access to monthly online training sessions which are tailored to the requirements of charity trustees.

Remuneration of key management personnel

Remuneration is benchmarked against similar organisations and roles and also in terms of what the charitable company is able to afford.

Risk Management

The directors have conducted their own review of the major risks to which the charitable company is exposed and systems have been established to mitigate those risks. During this fiscal year and for the restructuring period, the critical risk is financial sustainability. The charitable company is actively pursuing new avenues for fundraising including targeting new trusts and foundations and developing new fundraising capacities.

Organisational Structure

PCHP has a Board of Directors who are responsible for the governance, strategic direction and policy of the charitable company. During 25-26, the Board met monthly until September 2025, at which point Board meetings changed to bi-monthly. At the same time, two new sub-groups were formed (Risk and Strategy & Communications), to operate alongside the Fundraising sub-group, which has existed for several years. Board members serve on at least one of these sub-groups, which meet throughout the year, providing regular oversight and supporting the effective governance of the charity. Day to day responsibility for the provision of services lies with the CEO, who is responsible for the day-to-day operational management of the Charitable company and supervision of the staff team.

Directors

The Board of Directors, who are trustees for the purpose of charity law, who served during the year and up to date of this report, are set out on page 1.

DIRECTORS' REPORT (continued)
for the year ended 31 March 2026

Directors' Responsibilities Statement

The Directors (who are also Trustees of Pilton Community Health Project for the purposes of Charity law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial 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 these financial statements, the Directors 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This Report was approved by the Board of Directors and signed on its behalf by:



Mary Comer (Co-chair)

Date: 28th September 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PILTON COMMUNITY HEALTH PROJECT

I report on the financial statements of the charitable company for the year ended 31 March 2026 which are set out on pages 9 to 21.

Respective responsibilities of trustees and Independent Examiner

The charitable company's directors (who are also the trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (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 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 Examiners' statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiners' statement

In the course of my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that in any material respects the requirements:

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

have not been met; or

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



Alan Greig CA
Independent Examiner

A G Greig
Chartered Accountants
1 Millar Grove
Hamilton
ML3 9BF

Date: 28/9/2026

PILTON COMMUNITY HEALTH PROJECT

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2026

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Income from:						
Donations and legacies	2	67,302	50,826	11,000	129,128	90,700
Charitable activities:						
Grants	3	-	-	244,889	244,889	219,597
Other income	4	120	-	-	120	1,680
Other trading activities	5	14,963	-	-	14,963	8,490
Total income		82,385	50,826	255,889	389,100	320,467
Expenditure on:						
Charitable activities	6	54,733	27,988	287,470	370,191	368,536
Raising funds	7	14,000	-	-	14,000	11,115
Total expenditure		68,733	27,988	287,470	384,191	379,651
Net income/(expenditure)	9	13,652	22,838	(31,581)	4,909	(59,184)
Transfers between funds	14, 15	-	-	-	-	-
Net movement in funds		13,652	22,838	(31,581)	4,909	(59,184)
Total funds brought forward		42,175	89,559	56,731	188,465	247,649
Total funds carried forward	14,15	55,827	112,397	25,150	193,374	188,465

All income and expenditure derive from continuing activities.

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

PILTON COMMUNITY HEALTH PROJECT

BALANCE SHEET
at 31 March 2026

	Notes	2026	2025
		£	£
Fixed assets			
Tangible assets	10	-	-
Current assets			
Debtors	11	5,363	23,077
Bank and cash		235,247	195,078
		240,610	218,155
Creditors: amounts falling due within one year	12	(32,844)	(13,499)
Net current assets		207,766	204,656
Total assets less current liabilities		207,766	204,656
Creditors: amounts falling due greater than one year	13	(14,392)	(16,191)
Net assets		193,374	188,465
Reserves			
Unrestricted funds			
- General reserves excluding pension liability	14	72,018	60,165
- Pension reserve	14	(16,191)	(17,990)
- General reserves including pension liability		55,827	42,175
Designated funds	14	112,397	89,559
Restricted funds	15	25,150	56,731
Total funds		193,374	188,465

For the year ended 31 March 2026 the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities to complying with the requirements of the Act with respect to accounting records and the preparation of the financial statements.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved and authorised for issue by the directors and signed on their behalf on 28th September 2026 by:

Mary Comer
Co-Chair
Company Number: SC339435

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2026

1. Accounting policies

The significant accounting policies applied in the preparation of the financial statements are set out below. These policies have been consistently applied unless otherwise stated.

Basis of preparation

The financial statements have been prepared under the historical cost convention with assets and liabilities initially recognised at cost or transaction value. The financial statements are presented in sterling which is the functional currency of the charitable company and are rounded to the nearest £.

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2006, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

The charitable company meets the definition of a public benefit entity under FRS 102.

Going concern

The financial statements are prepared on a going concern basis, which assumes there are no material uncertainties about the charitable company's ability to continue in operation. At the time of approving the financial statements, the directors are confident that the charitable company has adequate funds to continue in operational existence for the foreseeable future.

Income

Income is recognised when the charitable company has entitlement to the funds, when it is probable that the income will be received and the amount can be measured reliably.

Donations, legacies and similar incoming resources are included in the period in which they are receivable, which is when the charitable company becomes entitled to the resource.

Income from grants is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other trading income includes rental income and room hire, which are recognised when the charitable company has delivered the service and is therefore entitled to the income.

1. **Accounting policies (continued)**

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, those costs of an indirect nature necessary to support them and an allocation of governance costs.

Support costs are allocated between governance costs and other support costs. Governance costs comprise those costs involving the public accountability of the charitable company and its compliance with regulations and good practice. They therefore include the costs of statutory audit, together with some staff costs. Other support costs relate to the administrative costs of running the charitable company and are allocated to charitable activities accordingly.

Pensions

The charitable company was a member of the Lothian Pension Fund which is a multi-employer Local Government defined benefit pension scheme. The charitable company withdrew from the scheme as at 31 March 2015 and incurred a cessation debt at that point (see note 17).

The charitable company also operates a group personal pension plan on a defined contribution basis. The contributions payable are charged to the Statement of Financial Activities in the period to which they relate.

Taxation

As a charity the charitable company is exempt from tax on income and capital gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the charitable company.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis.

Computer equipment – 3 years straight line basis.

Debtors

Other debtors and prepayments are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts.

1. **Accounting policies (continued)**

Creditors and provisions

Creditors are recognised where the charitable company 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 reliably. Creditors and provisions are recognised at their settlement amount after allowing for any trade discounts due.

Fund accounting

Funds held by the charitable company comprise:

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Board of Directors. Unrestricted funds include designated funds where the directors, at their discretion, have created a fund for a specific purpose.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for a particular purpose.

Legal status of the charitable company

The charitable company is a company limited by guarantee and not having a share capital. Liability of each member in the event of winding up is limited to £1.

2. **Donations**

	Unrestricted £	Restricted £	Total 2026 £	Total 2025 £
Donations from trusts and individuals	118,128	11,000	129,128	90,700

Income from donations was £129,128 (2025: £90,700) of which £118,128 (2025: £53,700) was unrestricted income (including amounts designated by the Trustees) and £11,000 (2025: £37,000) was restricted income.

3. **Charitable income - grants**

	Unrestricted £	Restricted £	Total 2026 £	Total 2025 £
Edinburgh Health & Social Care Partnership	-	131,165	131,165	133,897
City of Edinburgh Council	-	44,923	44,923	41,863
Scottish Government	-	22,003	22,003	-
Other	-	46,798	46,798	43,837
	-	244,889	244,889	219,597

Charitable income from grants was £244,889 (2025: £219,597) of which £nil (2025: £Nil) was unrestricted income and £244,889 (2025: £219,597) was restricted income.

4. Income from other charitable activities

	Unrestricted £	Restricted £	Total 2026 £	Total 2025 £
Charitable Activities	120	-	120	1,680

Income from other charitable activities was £120 (2025: £1,680) all of which was unrestricted in the current and prior year.

5. Income from other trading activities

	Unrestricted £	Restricted £	Total 2026 £	Total 2025 £
Other activities	14,963	-	14,963	8,490

Income from other trading income was £14,963 (2025: £8,490), all of which was unrestricted in the current and prior year.

6. Expenditure on charitable activities

	Unrestricted £	Restricted £	Total 2026 £	Total 2025 £
Wages and salaries (note 8)	55,912	231,461	287,373	300,722
Direct project costs	4,199	45,728	49,927	38,658
Staff support costs	551	-	551	2,116
Office support costs	19,659	10,281	29,940	35,515
Governance costs	2,400	-	2,400	2,640
	82,721	287,470	370,191	379,651

Expenditure on charitable activities was £370,191 (2025: £379,651) of which £82,721 (2025: £99,351) was unrestricted and £287,470 (2025: £280,300) was restricted.

7. Expenditure on raising funds

	2026 £	2025 £
Fundraising consultant fees	14,000	11,115

8. Staff Costs

	2026 £	2025 £
Salaries and wages	252,249	264,908
Social security costs	20,258	20,557
Pension	14,866	15,257
	287,373	300,722

No employee received emoluments of more than £60,000 (2025: none). No director received any remuneration in the current or previous year. No director was reimbursed expenses during the current or previous year.

Key management comprises the senior management team. The total amount of employee benefits paid to key management is £48,209 (2025: £47,033).

The average number of employees (including part-time staff) during the year, was as follows:

	2026 No.	2025 No.
Projects and administration	10	11

9. Net expenditure

	2026 £	2025 £
Net expenditure for the year is stated after including:		
Depreciation of tangible fixed assets	-	645
Independent examiner's remuneration	2,400	2,640

10. Tangible fixed assets

	Computer Equipment £
Cost	
At 1 April 2025	4,988
Additions	-
Disposals	(3,426)
At 31 March 2026	1,562
Depreciation	
At 1 April 2025	4,988
Charge for the period	-
On disposals	(3,426)
At 31 March 2026	1,562
Net book value at 31 March 2026	-
Net book value at 31 March 2025	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31 March 2026

11. Debtors

	2026	2025
	£	£
Trade debtors	4,928	22,800
Prepayments	435	277
	5,363	23,077

12. Creditors

	2026	2025
	£	£
Pension liabilities (note 17)	1,799	1,799
Now pension creditor	-	2,832
PAYE creditor	5,837	5,188
Accruals	4,088	3,440
Deferred income	20,127	-
Other creditors	993	240
	32,844	13,499

13. Creditors due after more than 1 year

	2026	2025
	£	£
Pension liabilities (note 17)	14,392	16,191

14. Movements in unrestricted funds

2025/26	At 1 April 2025	Income	Expenditure	Transfers	At 31 March 2026
	£	£	£	£	£
General funds excluding pension	60,165	82,385	(68,733)	(1,799)	72,018
Pension reserve	(17,990)	-	-	1,799	(16,191)
General fund including pension	42,175	82,385	(68,733)	-	55,827
Designated funds	89,559	50,826	(27,988)	-	112,397
Total unrestricted funds	131,734	133,211	(96,721)	-	168,224

Designated funds comprises amounts raised by crowd-funding, public and other donations specifically intended to support the delivery of the Community Wellbeing Programme but which are not restricted in nature.

14. Movements in unrestricted funds

2024/25	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
General funds excluding pension	58,791	48,170	(77,556)	30,760	60,165
Pension reserve	(19,789)	-	-	1,799	(17,990)
General fund including pension	39,002	48,170	(77,556)	32,559	42,175
Designated funds	117,654	15,700	(21,795)	(22,000)	89,559
Total unrestricted funds	156,656	63,870	(99,351)	10,559	131,734

A transfer from designated funds was made in 2025 to release designated funding to support the core activities of the organization. This is at the sole discretion of the trustees.

15. Movements in restricted funds

2025/26	At 1 April 2025 £	Income £	Expenditure £	Transfers £	At 31 March 2026 £
CWP: EVOC	19,169	-	(19,169)	-	-
CWP: Walter Scott Foundation	-	11,000	(11,000)	-	-
CWP: Connected Communities	-	20,582	(20,582)	-	-
Crisis & Resilience Fund	415	12,398	(11,945)	-	868
Women Supporting Women	-	14,400	(14,400)	-	-
Link Worker Programme	-	131,165	(131,165)	-	-
Social Isolation & Loneliness	-	22,003	(22,003)	-	-
Baillie Gifford	23,750	-	(15,000)	-	8,750
Bank of Scotland	13,397	20,000	(17,865)	-	15,532
Taking Steps to Better Health	-	24,341	(24,341)	-	-
Total restricted funds	56,731	255,889	(287,470)	-	25,150

NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31 March 2026

15. **Movements in restricted funds (continued)**
2024/25

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
Crisis & Resilience Fund	1,074	10,894	(11,553)	-	415
Women Supporting Women	-	13,857	(21,600)	7,743	-
Link Worker Programme	-	133,897	(133,897)	-	-
EVOC	20,083	(914)	-	-	19,169
Social Isolation & Loneliness	13,190	21,281	(21,281)	(13,190)	-
KPE4	7,000	7,000	(7,000)	(7,000)	-
Connected Communities	-	20,582	(20,582)	-	-
Baillie Gifford	-	30,000	(6,250)	-	23,750
Bank of Scotland	-	20,000	(6,603)	-	13,397
Other Trusts & Foundations	49,646	-	(51,534)	1,888	-
Total restricted funds	90,993	256,597	(280,300)	(10,559)	56,731

Purpose of restricted funds:

Community Wellbeing Programme
Launched in 2021, our Community Wellbeing Programme provides the synergy and framework for all our projects. The Programme is driven by the evidence based Five Ways to Wellbeing to improve mental health and wellbeing and build individual and community capacity and resilience and promote health equity. Food is prepared and shared at all our groups. The programme is supported by multiple funders and extends to cover other, more targeted projects as detailed below.

Crisis / Resilience Fund
This is a partnership project with Edinburgh & Lothian Trust Fund to provide targeted grants to individuals in immediate need or crisis.

Women Supporting Women
This is a partnership project with NHS Lothian (Mental Health and Wellbeing Service Level Agreement). We deliver one to one and group support for local women and their families affected by long term health inequalities, discrimination, Adverse Childhood Experiences (ACEs), isolation, loneliness and the harms to health from all forms of abuse and violence. This project improves mental and physical health and wellbeing (including attachment, literacy, play, nutrition), and increases confidence and capacity.

Community Link Worker Programme
This is a partnership project with Edinburgh Health and Social Care. Our Community Link Workers work closely with GPs to support people with their health related practical and social needs. Community Link Workers build trusted relationships to work alongside people to identify non-medical support that will improve health and wellbeing while strengthening community connections.

Social Isolation and Loneliness

This is a partnership project with Scottish Government to tackle the increase in social isolation and loneliness, understand its causes/impacts and understand what we can do to reduce it and the harms caused. We work with both men's and women's groups with a focus on people living alone with a long-term condition and from ethnic minority communities or are new to the area.

15. **Movements in restricted funds (continued)**

Baillie Gifford – Community Connections

This is a three year partnership project with Baillie Gifford to increase the opportunities for connecting with others for the most isolated in our community by developing a community connections project to provide adults with short term, dedicated 1 to 1 support to connect and reconnect with the local community and reduce the harms associated with long term isolation and loneliness.

Bank of Scotland – Volunteer Development

This is a three year partnership project with Bank of Scotland to develop volunteering programmes and initiatives and support the costs of delivery of relevant activities.

Taking Steps to Better Health
This is a partnership project with the City of Edinburgh Council. Based on the links between improved mental health through being outdoors in green and blue spaces, this project combines being more active outdoors, building connections, to improve a sense of belonging in the local area, and promoting active travel.

16. **Analysis of net assets between funds**

	Unrestricted £	Designated £	Restricted £	2026 £
Tangible fixed assets	-	-	-	-
Net current assets	70,219	112,397	25,150	207,766
Long term creditors	(14,392)	-	-	(14,392)
Net assets at 31 March 2026	55,827	112,397	25,150	193,374

	Unrestricted £	Designated £	Restricted £	2025 £
Tangible fixed assets	-	-	-	-
Net current assets	58,366	89,559	56,731	204,656
Long term creditors	(16,191)	-	-	(16,191)
Net assets at 31 March 2025	42,175	89,559	56,731	188,465

17. Pension commitments

The charitable company withdrew from the Lothian Pension Fund with effect from 31 March 2015 and crystallised a cessation debt of £202,000. Due to affordability issues of the charitable company in meeting the full cessation debt the Lothian Pension Fund initially agreed to a repayment of £48,500 payable over a five year period. Following discussions, a final exit agreement was reached with Lothian Pension Fund on 21 June 2021. At this time, the remaining cessation debt was £163,200. The exit debt has been agreed at £67,584, which was payable as four annual payments of £9,700 (already paid) followed by sixteen annual payments of £1,799. The residual liability is detailed below:

	2026 £	2025 £
At 1 April	17,990	19,789
Paid in year	(1,799)	(1,799)
At 31 March	16,191	17,990
Represented by:		
Creditors: Amounts falling due less than one year (note 12)	1,799	1,799
Creditors: Amounts falling due greater than one year (note 13)	14,392	16,191
	16,191	17,990

18. Contingent liability

As disclosed in note 17, a final exit agreement was reached with Lothian Pension Fund on 21 June 2021.

The exit agreement includes an anti-embarrassment clause; if the charitable company's unrestricted reserves exceed more than 115% of the agreed exit debt (£77,721), Lothian Pension Fund will seek additional repayments equivalent to the value of unrestricted reserves in excess of this level. This will be assessed annually. If the charitable company's financial position improves within these perimeters a maximum additional amount of £134,416 may be reclaimed over the period to 31 March 2040.

19. Operating lease commitments

Total future minimum lease payments under non-cancellable leases are as follows:	2026 £	2025 £
Within one year	1,382	1,382
Between two and five years	1,728	3,110
	3,110	4,492

20. Related party transactions

There were no transactions with related parties in the current or prior year.