

REGISTERED COMPANY NUMBER: SC357219 (Scotland)
REGISTERED CHARITY NUMBER: SC019637

Report of the Trustees and
Financial Statements For The Year Ended 31 March 2026
for
Geeza Break

Geeza Break

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For The Year Ended 31 March 2026

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Report of the Trustees **For The Year Ended 31 March 2026**

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

Acting Chairperson's reflections

Geeza Break continues to provide in demand, person centred services in the heart of the local community, upholding its long-standing mission to provide physical respite opportunities and family support to children, young people and families.

Family life can be very challenging, and we continue to strive to deliver, high quality, holistic services that make a difference within and to the whole family's lives, and their health and wellbeing. I am proud to be the Acting Chairperson of such a devoted and long-standing organisation, and I look forward to celebrating the charity's 35-year anniversary next year. On behalf of the Board of Trustees, I wish to extend my sincere thanks to our dedicated and experienced staff team, volunteers, and to our valued funding partners, all of whom contribute towards and deliver the much needed and in demand unique support services available. This remains a very challenging time for the sector, but the commitment to honour and uphold the aims and mission of the charity, so they remain at the heart of the leadership, strategy and relational delivery of the organisation, continues to be our priority and touchstone.

A word from our Chief Executive Officer

I am delighted with the progress of the charity which continues to support the improvement of wellbeing outcomes for children, young people and their families.

We have undertaken a refresh of our digital profile and the implementation of a fit for purpose newly designed website, courtesy of a superb student intern from the University of Glasgow, Find A Solution programme.

The charity hosted a development day for staff, trustees, volunteers and student placements to come together to look at the operational and strategic priorities for the year ahead and it has been encouraging to progress actions around marketing and developing partnerships, including a corporate partnership commencing in March 2026 with John Tracey Specialist Welding, who are part of the Malin Group.

I am thrilled we have been able to expand our service offering to include our very well received peer support group, Brighter Beginnings, supporting parents and carers of neurodivergent and additional support needs children and young people. This service has been gratefully received as a third sector community based, holistic intervention, offering both practical and emotional wellbeing support to parents and carers.

I continue to work alongside our Trustees to explore ways to develop the organisation at strategic, governance and operational level, to serve the needs of children, young people and their families in their local communities.

Looking forward, there are plans to recruit new trustees to the board & to continue to create opportunities for partnership working with other organisations, across the statutory, private and third sectors. We will continue to champion the organisation as a well-respected, regulated social care provider, providing learning and nurturing experiences for student placements and volunteers, as well as our staff team.

Stakeholder engagement and amplifying the voices of children, young people and families will continue to be a key priority for the organisation and we strive to develop our service user involvement methods to meet their needs and preferences.

I look forward to facilitating the follow-on development day and AGM in November and building upon the recent, affirming unannounced joint services care inspection to continue to cultivate person centred, inclusive, community-based care services.

Last but by no means least, I wish to take this opportunity to formally thank my colleagues and team for their ongoing dedication and commitment to providing high quality, trauma informed and person-centred care in the community. Their dedication ensures we meet the individual needs of the families who contact us for support and trust our services at challenging seasons in their lives, and that is what we continue to strive to provide.

Geeza Break

Report of the Trustees **For The Year Ended 31 March 2026**

OBJECTIVES AND ACTIVITIES

Policies and Objectives

The objectives of the charity are as follows:

To promote the welfare of those in need of care and carers within the community of the North East of Glasgow and City Wide through the Kinship Care project and in furtherance thereof:

To provide greater awareness of needs of families and to provide supportive services to enable families to cope in the local community.

To provide respite services to children and young people from which the children and young people, their parents/grandparents/kinship carers and siblings all benefit.

To provide family support services to families and children, including our city-wide kinship carers support.

To reduce the need for statutory intervention and possible reception into care by offering local people and families experiencing stress, trauma and adversity, respite services and family support.

To ensure local management and accountability of resources.

Membership of Geeza Break

Membership of the company is open to all individuals who have a genuine interest in the objects and pursuits of the company and who agree to be bound by the terms of the Memorandum and Articles of Association.

An employee of the company may not become a member, Any member who wishes to withdraw from membership will sign and lodge with the organisation a written notice to that effect. On receipt of the notice by the organisation, he/she will cease to be a member.

ACHIEVEMENTS AND PERFORMANCE

Principal activities

Geeza Break has been operating its holistic, nurturing, relationship-based services across the North East of Glasgow since 1992, delivering wraparound family support, kinship care and respite provision to children, young people and their families. The organisation supports families with children 0-16 years, with multiple services available for families to self-refer or be referred, depending on their needs and circumstances. Our unique respite services include our 4-hour respite sitting service, alongside our short breaks, foster respite care, providing families with the emotional and practical break and support they need, for which the charity was founded on over 30 years ago.

The core services of the organisation focus on family support, kinship care and respite provision. In addition to our three registered services, home based family support, respite sitting and short-term respite foster care, we facilitate community-based groups to further support and promote positive health, wellbeing and attachment outcomes for children and families.

The community-based youth group programmes for kinship care for young people provides a safe, supportive environment to explore issues relevant to their age, stage, development and environment. Our youth support is delivered through our Geeza Chance 10-week group programme supporting kinship young people.

This provides the opportunity for peer support, learning in a non-threatening environment, exposure to new activities, as well as facilitating an activity-based respite time for the young person and their carer for a planned 10-week block of sessions.

The organisation is well known and rooted in service delivery across the northeast and offers community-based health and well-being groups for parents and carers, as well as parent and child activity groups, and sessions which help respond to the cost-of-living challenges impacting our service users and families in the local community.

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Report of the Trustees **For The Year Ended 31 March 2026**

As part of our family support offering, we facilitate baby massage and sleep counselling through our experienced, trained, Family Support Workers, to provide bespoke support and advice in an age and stage appropriate way with family's needs and circumstances at the heart of all we do.

All our services can be accessed on an individual service basis or as an intensive, multi package of support to meet the needs, and preferences of the family.

Beneficiaries

The breakdown of beneficiaries throughout the financial year 2025/26 are as follows: -

- 913 total beneficiaries, comprising of
- 342 families
- 400 children and young people (direct and indirect support)
- 513 parents and carers

Main achievements of the Charity

In addition to sustaining our principal core activities, we have celebrated several other achievements throughout the year.

This year marked the launch of our Brighter Beginnings project, designed to support parents and carers of children with additional support needs. Geeza Break identified a significant gap in service provision for families with children who are either diagnosed as neurodivergent or awaiting assessment for autism and/or ADHD.

In response, Geeza Break successfully secured National Lottery funding to deliver tailored support for these families. This includes a 10-week peer support group model, alongside 1:1 support where required, utilising Geeza Break's community flat and bespoke sensory room. In addition, we introduced an 8-week, community-based respite programme for neurotypical children within the household who may take on informal caring roles.

Following the success of the Brighter Beginnings pilot, Geeza Break was invited to present at the Children's Specialist Network and Third Sector Interface meeting. This provided an opportunity to highlight the importance of holistic support for families of neurodiverse children and young people, extending beyond traditional clinical pathways. Two parents who attended the group also shared their lived experiences, offering powerful insights into their journeys and the impact of the support provided.

As referrals increased, it became clear that the complexity of need among children was growing. This led to the development of a new, detailed and analytical needs assessment form for each child. These assessments enable us to safely and effectively support children by identifying triggers and understanding coping strategies from those who know them best. They also support informed allocation of respite providers, ensuring appropriate matching based on experience, length of service, and specific training requirements.

During this financial year, Geeza Break also secured two-year funding through the GCVS Wellbeing Fund, as part of a pilot initiative supporting multi-year funding for third sector organisations. This funding supports our Geeza Life group, which focus on improving the mental health and wellbeing of parents and carers, alongside providing a pre-school creche to remove barriers to participation.

We were also grateful to receive additional funding to support families during the cost-of-living crisis over the winter months. This enabled the delivery of a weekly Winter Warmer programme, offering families a welcoming space with a hot meal, refreshments, and home baking prepared by a professional chef. Parents and carers could attend with pre-school-aged children and participate in structured activities, including parachute play and arts and crafts.

Delivered over 10 consecutive weeks, these sessions also included the provision of Prepmate meal kits in partnership with the Scottish Pantry Network. Each kit contained ingredients and recipes to prepare a nutritious meal for a family of four, helping to ease financial cost of living pressures while promoting healthy home cooking.

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Report of the Trustees **For The Year Ended 31 March 2026**

Geeza Break staff took part in the Kilt Walk 2025 to raise funds to purchase sensory resource bags to be utilised in our community-based respite sessions. With matching funds from Cash for Kids we were able to provide every respite provider with their own kit which are widely enjoyed, supporting positive experiences for children and young people receiving our care services.

Geeza Break were fortunate to receive support from our corporate partners at the Malin Group. James Tracey Welding Specialists selected us as one of their charity partners for the year, offering support in a variety of ways, particularly through fundraising efforts and amplifying the sterling work of the charity. So far, Geeza Break has received Easter eggs to distribute to children, as well as books for World Book Day. We are extremely appreciative of the continued support and generosity shown by the team at The Malin Group.

Changes

The Chairperson announced their intention to step down from their role in April 2026 but remain a trustee on the board. The Vice Chair will assume Acting Chair, until the AGM in November when a formal decision on office bearers will be ratified. The Acting Chair brings a wealth of experience as an experienced trustee and retired headteacher, with a heart for the local community and the people who reside within it and is an active member of a local outreach church.

Empowering Families

The organisation aims to empower families through high quality, provision of health and social services to promote and achieve positive, healthy, sustainable outcomes for children, young people and their families. Promoting a strength based, asset approach to our service delivery, we look at early intervention to offer tangible, practical and emotional support to families, through the provision of home-based whole family support and community focused respite provision.

Families are encouraged to contribute to manageable and aspirational goal setting within their bespoke care and service support plans. This helps to facilitate positive change and empower the family to see their milestones and journey with the organisation as a learning, supportive, and nurturing experience.

Families are equally encouraged to provide feedback, suggestions, preferences, as well as share any triggers that might impede or impact on their service and outcomes. This ensures we provide the care and support they need and wish to receive from the organisation to be of optimum benefit and high-quality impact. We strive to provide person centred, community-based health and social care and this will always be a collaborative partnership with families and referral partners to achieve this.

Regulated Feedback received

Geeza Break received a very positive unannounced joint inspection from the Care Inspectorate at the end of January 2026 and was awarded the following grades in respect of our Housing Support service and Respite Sitting service.

- 1.2 People get the most out of life- Grade 5- very good
- 3.3 Staffing arrangements are right, and staff work well together- Grade 5- very good

As a learning organisation we strive for continuous growth and improvement by championing development opportunities to support our workforce and enhance our services and their impact for children, young people and families. We are thrilled with our recent inspection feedback and contributed affirming feedback on our behalf.

In terms of organisational feedback, we have an active, well represented service user involvement group, in addition to well utilised social media platforms and an agile 'Geeza Minute' digital QR code on our marketing materials to provide any concerns, complaints and compliments to the organisation for review, reflection and response. All of our marketing materials have an accessible QR code to find out more about our organisation and the services and support we provide.

Direct feedback anonymised from a selection of service users who were recipients of various support measures from the organisation throughout the year, shared the impact and outcomes engaging with the organisation, had for them and their families.

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Report of the Trustees
For The Year Ended 31 March 2026

"A has had the best time every week and been like a different girl. Respite Worker has been fantastic with her. It's been a huge help to us as a family, and we are really going to miss the service."

"Service was good. It gave me time to do basic things like shopping and housework. I am a single dad, and E has no contact with mum. I wish we had more sessions"

"Respite Carer was fantastic with K she was so patient with her and K loved going to stay with the respite carer, she was so comfortable with her, It was good for K to have a one to one as it can be difficult for me with the baby, the respite carer always did different activities with K which I can't always do."

"I highly recommend Geeza Break to anyone who is looking for support it is a fantastic support to my family. "

"I really enjoyed attending the ASN Peer Support Group and I met some new friends and got support. I would like to volunteer at the next block. "

"We as family are very grateful for the experience with Geeza Break, the family support worker explained the service well and reassured us as we have not used a service like his before and our son only knows us. The respite sitter was fabulous and so happy every time she came, and B got on so well with her, having the respite in our home was so good and put our minds at rest. "

"Since receiving the support from Geeza Break I have been able to go to the gym which has been so good for my health, having my son have time with the respite sitter at home gave me peace of mind, my husband and I also got some quality time together."

"The ASN group has allowed me to feel more connected with other parents, and destress and have an outlet. Also, the information that I was given throughout has been so beneficial. I am so thankful for the positive impact this has had on myself and family."

"I have loved being part of this group I have become myself again doing something for me getting to talk and share my experiences and listening to other has helped me try new strategies. I am very sad this group is coming to an end but grateful I have a group of forever friends."

"I have loved every single minute of this group & I've formed very special friendships with the other attendees. The family Support worker is incredible, and I will sorely miss her!! This group and the women in it have truly kept me going over the last 10 weeks and it's given me the strength to leave my job to be a sole carer for my daughter. Thank you so so much Geeza Break."

"I think the group is amazing and it is so helpful gave me so much confidence and not to feel judged but supported. Also meeting like minded people and that has been a great change for me personally. I hope the group continues because it is needed also the organisations that we have been lucky enough to meet and get information from. Some we hadn't heard of or used etc..so a massive thank you to all the team you are all amazing."

"To my family support worker, thank you for all the help you have given me and my family these past few months! Your kindness and support have been invaluable."

"Thank you coming into my life when I was most vulnerable and helping me get to where I am today. I'm going to miss you so much. Thank you for arranging respite for the kids too, All staff have been lovely and kind."

"My family support worker was really supportive to me and made me very comfortable. I struggle with connecting with people and worry about what others think. My family support worker didn't judge and was able to connect with me which made me at ease. I was able to trust the advice and support given. My family support worker and the respite team were amazing! I honestly can't believe that I was able to allow my son to stay away from home, go out and meet new people and enjoy groups and activities that he would normally not get the chance to do due to my own personal struggles."

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Report of the Trustees
For The Year Ended 31 March 2026

"I really connected with my family support worker and felt really comfortable talking about my past experiences. She also managed to get me some funding to sort out my house with storage. This has really helped my mental health. I have really enjoyed the Geeza Life group this was really out my comfort zone."

"Thank you for all your help Tricia. Ive really appreciated it and you have made a very difficult period a lot smoother for me. L had an amazing time with Jan and Maureen. Both ladies are amazing."

"The service was brilliant and I honestly can't thank Trisha and Brenda enough for everything you've done for me and the boys. The respite service helped me massively and gave me a bit of time for myself, which I really needed. It made such a difference and helped me recharge so I could be the best mum I could be for the boys. Trisha was amazing. She was so down to earth and easy to talk to, I felt comfortable with her straight away. She always took the time to listen to me and never made me feel judged. There were times when I wasn't sure about going into social work and was doubting myself, but she really reassured me and helped me see that I could do it. She also helped me out when my Universal Credit claim didn't go through and I was struggling. She sorted a food voucher for me which was a massive help at the time and took a lot of stress off my shoulders. I honestly don't think people realise how much a listening ear and a bit of support can mean when you're having a hard time. Trisha was always there when I needed someone to talk to and that meant a lot. I'm so grateful for all the support I've had from everyone. You've all helped me and the boys more than you'll probably ever know, and I'll never forget it. Thank you so much for everything you've done for us x "

"The help and support i have received from geezabreak has been amazing i cannot thank them enough i would highly recommend this service. the organisation is great it's like a big extended family again can't thank then enough for everything they have done for myself and family"

"Met Trisha and Michele at one of the groups. They were really friendly and approachable. They gave me confidence to continue accessing other services. I was then allocated Trisha as support worker who help me build my confidence further and support me emotionally. Michele was then working with my son who really cared for him. Trisha and Michele really helped me when i was in a dark place. They went above and beyond and i am forever grateful for the support i received."

"Geeza break have been invaluable for my family, N who is not attending school and has been very isolated was set up with respite by Michele who picked the perfect respite sitter in Cathie, who N clicked with instantly, Michele invited myself, N and my husband to the office to discuss the service and was so good in explaining everything as I was so anxious about it, but it has been the best support for us, Michele offered advice and support at her visits and it was so good to chat to someone who did not judge and was great at listening, Cathie whose personal experiences enabled her to give the right support to N and as a family we are eternally grateful to Geeza break. N now has a college course to begin in August, and we can see a way forward for him which is wonderful. N is almost 16 but I know the families who will get support from Geeza break are very lucky because it truly is the best and we cannot thank you all enough. "

"A speaks highly of Geeza Break and the support that she has had. A states the respite worker has been very flexible, picking R up from nursery and accommodating pick ups from the home when nursery has been closed. Additionally, she has found myself (family support) flexible. I arranged visits around A that allowed her to do nursery drop offs and pick up, we done big house cleans while R was in nursery."

"Trisha has been a life saver. She has helped me in many ways i did not know i needed. She successfully applied for Child disability payment, and L received the highest rate which has really helped us financially. The respite support was also great for L, i just need to find something long term to meet her needs. Geeza Break is a great service and much needed resource for families like mine"

"The support was excellent and my family got lots of good advice. Zaida listened and helped us a lot, with financial support. We got vouchers for food and a new washing machine from funds she helped us apply for. Thank you very much for all your support. all the best"

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Report of the Trustees **For The Year Ended 31 March 2026**

Duty of Candour

All health and social care services in Scotland have a Duty of Candour. This is a legal requirement which means that when things go wrong or mistakes occur, the people impacted understand what has happened, receive an apology and the organisation thoughtfully learns how to improve for the future.

We are pleased to report there were no notifications to record in the 25-26 year as part of our commitment to the principles of the Duty of Candour. In the event of any notifiable events the organisation is committed to upholding our internal policies and procedure to timeous logging, reporting, actioning and reflection to ensure a commitment to continuous professional learning and good practice. This includes reporting any notifications and actions to Care Inspectorate as our regulatory body.

All service delivery staff have received briefings and training via the Scottish Social Services Council, underpinning the requirements of the Duty of Candour, to support their understanding and awareness, ensuring confidence and compliance is adhered to. The organisation is commitment to continuous professional development and peer support for development, learning and reflection in the field of trauma informed, person centred social care.

In-kind Support Received

We would like to offer our sincere thank you to Devansh Sharma, Natasha Fawcett & Keira McPhail, three university undergraduate students who held placements within the charity and provided tangible value-added benefit and capacity building support to the organisation in the 25-26 year. We are delighted to have developed strong working relationships with The University of Glasgow, Strathclyde and Caledonian University respectively to offer meaningful placement opportunities throughout the year.

We continue to be supported by a modest but mighty group of volunteers who actively give their time, skills, experience and interest to Geeza Break to support aspects of our service delivery. We are always looking to embrace new volunteers with a heart for our work and mission, and the commitment of our dedicated volunteers is both valued and appreciated.

Partnership Working

We have been supported and worked closely with The Scottish Pantry Network, AVALON charity, The Whiterose Community Hall, The Charter, Church of Nazarene, Parkhead Congregational Church and the Parkhead Hub on several projects from community outreach, delivering groups and supporting the cost of living for families with meal prep food boxes throughout the winter. These projects have been a great success, in no small part to working with the values led organisations with a shared mission to best serve the people of the local community.

We work closely with statutory, public and third sector partners and colleagues to promote positive safeguarding, mental health and physical wellbeing outcomes for children and families, and will continue to do so as a referral partner and contributor to safeguarding and wellbeing working groups and forums, to support multi disciplinary collaboration across our services to the benefit of local families.

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Report of the Trustees **For The Year Ended 31 March 2026**

Future Plans

We are committed to contributing to our self-generated income target by undertaking an annual fundraising pledge as a team to support fundraising. As part of our in-house fundraising subgroup, we are committed to identifying ways and opportunities for us to raise the profile of the impact the organisation has, and to help promote our sustainability via community driven fundraising efforts.

As part of our profile-raising strategy, we designed new website content to accompany a modernised design refresh highlighting and celebrating the unique work and impact of the organisation in the lives of children, young people and their families, as well as supporting referral partners and multi-agency partners across the North East of the city.

We are working alongside an external consultant from Evaluation Support Scotland, courtesy of funding from RS Macdonald to develop an evaluation framework to sit alongside our 2027 strategic plan.

We will continue to be informed and reflect on the feedback of our service users, to co-design and co-produce services that best meet the needs of our referral profile. We have been able to fully realise our aspiration to facilitate peer support and wraparound respite for families with neurodivergent child (ren) or young people, whilst offering support to any siblings or carers as part of our commitment to intensive, purposeful, wraparound family support, through the multiyear funding support provided by The National Lottery.

Financial review

Financial position

During the year ended 31st March 2026, the charity continued to pursue its charitable objectives while maintaining careful oversight of its financial resources. The trustees regularly monitored income, expenditure and cash flow to ensure that the charity remained financially sustainable and able to deliver its activities effectively.

Total incoming resources for the year amounted to £580,102 (2025: £659,976). These were derived principally from grants. Total expenditure for the year was £620,379 (2025: £737,175), resulting in a deficit of £40,277 (2025: Deficit of £77,199).

At the year end, the charity held total funds of £108,646 (2025: £148,923), comprising unrestricted funds of £108,646 (2025: £148,923) and restricted funds of £nil (2025: nil). The trustees consider the year-end financial position to be satisfactory and adequate to support the charity's ongoing activities.

The charity's cash and cash equivalents at 31 March 2026 amounted to £213,156 (2025: £266,784). The trustees continue to actively manage the charity's cash position and expenditure commitments to ensure sufficient resources are available to meet future obligations.

Principal funding sources

As a third sector, community-based organisation, we rely on funding from a plethora of funders, both statutory as well as from various supportive trusts and foundations. We are extremely thankful to all funding providers who believe in our unique services, and our positive impact, and choose to continue to support and invest in the organisation. In addition to this, the organisation is committed to self-generating income through fundraising endeavours and sourcing a corporate partner to help diversify our income and reach.

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Report of the Trustees **For The Year Ended 31 March 2026**

STRATEGIC REPORT

Financial review

Reserves policy

The trustees have established a reserves policy to provide financial stability and ensure the charity can continue its operations in the event of unforeseen circumstances or fluctuations in income. The trustees aim to maintain unrestricted reserves equivalent to approximately 3 months of operating expenditure.

At the year end, unrestricted reserves amounted to £108,646 (2025: £148,923), which represents approximately 2.2 months of operating expenditure. The trustees will continue to review this position regularly.

Going concern

The trustees have reviewed the charity's financial position, cash flow forecasts and future funding prospects. Following this review, they have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on the going concern basis.

Principal risks and uncertainties

The main risks facing the charity are financial. The charity prepares annual budgets which are reviewed by the treasurer and monitored by the Board on a six weekly basis against actual income & expenditure.

The charity has invested in a fundraising team, this has the effect of diversifying the range of funding greatly over the past few years which has spread the funding risk.

Finally, the charity uses the services of RBS Mentor for all employment matters, this ensures that any staff issues arising are dealt with properly and reduced the risk of any claims against the charity.

Remuneration of key management personnel

Senior staff remuneration is set by the Board of Trustees following benchmarking against the same or similar position within the charities of a comparable size as well as documentation produced by the Glasgow Social Enterprise Network and any other relevant body, The Key Management Personnel are considered to be the Trustees and the Chief Executive.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Geeza Break Ltd is registered as a charitable company limited by guarantee.

Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Policies adopted for the induction and training of Trustees

As part of their induction programme, any new Trustees of Geeza Break are made aware of their responsibilities as laid down in the law and the Memorandum and Articles of the Company. The induction includes: -

- o An introduction to the objectives, policies, and procedures of the organisation
- o Copy of the Memorandum and Articles for the charitable company
- o Information / Induction document. Detailed within this document is the role description for directors, code of conduct, terms and conditions, for membership of the Board and register of interests.

Trustees are encouraged to attend appropriate external training events to facilitate the undertaking of their role, especially annual child protection training. Training/development events are arranged on a regular basis by the company.

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Report of the Trustees
For The Year Ended 31 March 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

Office bearers

The Board of Directors elect from among themselves a Chairperson, Vice-Chairperson and Treasurer. All office bearers will cease to hold office at the conclusion of each AGM but shall be eligible for re-election. Any person elected as an office bearer will cease to hold office if they cease to be a member of the Board or if they resign from that office by written notice to that effect. The Office Bearers are the Trustees of Geeza Break. The senior staff member to whom the Board delegate day to day management is the CEO, Gillian Middleton. The Board has delegated the authority to make decisions and the day to day running of the charity to the CEO.

Board of Trustees of Geeza Break

The Board of Trustees is made up of people from a variety of backgrounds, all with an interest or working in the area of child welfare. The Board may also include ex-officio members from interested groups and organisations as appropriate. The Board may at its discretion appoint working parties, sub-committees, and advisory groups from its membership or from other sources as required. The Board will meet at least six times per year or at other times as and when required.

A member of the Board will automatically vacate the office if he/she ceases to be a member of the company if he/she resigns office by notice to the Board or fails to attend three successive Board meetings without formal apologies being received.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC357219 (Scotland)

Registered Charity number

SC019637

Registered office

1450-1456 Gallowgate
Parkhead
Glasgow
G31 4ST

Trustees

Father L McMahon
E Mitchell
M Mulholland - Treasurer
D Sinclair - Chair
N Wilson – Vice Chair (appointed Acting Chair subsequent to the year end)
C Duncan (resigned 12.5.25)

Auditors

Robb Ferguson Chartered Accountants & Statutory Auditors
Regent Court, 70 West Regent Street
Glasgow
G2 2QZ

Chief Executive Officer

Gillian Middleton

Solicitors

TC Young
7 West George Street
Glasgow
G2 1BA

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REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

The Royal Bank of Scotland plc
1304 Duke Street
Glasgow
G3 1 5PZ

Key Management Personnel

Gillian Middleton (Chief Executive Officer)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

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

In so far as the trustees are aware:

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

AUDITORS

The auditors, Robb Ferguson, were appointed in February 2026, and will be proposed for reappointment at the annual AGM.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on28.August.2026.. and signed on the board's behalf by:

Signed by:

Mark Mulholland

.....13882C3ADEE24E9.....

M Mulholland - Trustee

Report of the Independent Auditors to the Trustees and Members of Geeza Break

Opinion

We have audited the financial statements of Geeza Break (the 'charitable company') for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The 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 31 March 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

**Report of the Independent Auditors to the Trustees and Members of
Geeza Break**

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 Report of the Trustees.

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our wider knowledge and experience;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the The Charities Accounts (Scotland) Regulations 2006 and Financial Reporting Standards 102 Statement of Recommended Practice.
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit. We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:
 - Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
 - Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Audit response to risks of irregularities identified.

To address the risk of fraud through management bias and override of controls, we:

**Report of the Independent Auditors to the Trustees and Members of
Geeza Break**

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Requesting correspondence with HMRC, OSCR and the charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

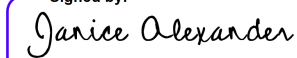
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

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

Signed by:



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Janice Alexander (Senior Statutory Auditor)

for and on behalf of Robb Ferguson

Chartered Accountants & Statutory Auditors

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Regent Court

70 West Regent Street

Glasgow

G2 2QZ

31 August 2026

Date:

Geeza Break**Statement of Financial Activities**
For The Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	240	8	248	390
Charitable activities	4				
Core		87,815	489,583	577,398	647
Investment income	3	<u>2,456</u>	<u>-</u>	<u>2,456</u>	<u>12,249</u>
Total		<u>90,511</u>	<u>489,591</u>	<u>580,102</u>	<u>659,976</u>
 EXPENDITURE ON					
Raising funds	5	19,652	4,014	23,666	34,162
Charitable activities	6				
		<u>56,008</u>	<u>540,705</u>	<u>596,713</u>	<u>703,012</u>
Total		<u>75,660</u>	<u>544,719</u>	<u>620,379</u>	<u>737,174</u>
 NET INCOME/(EXPENDITURE)					
Transfers between funds	16	14,851 <u>(55,128)</u>	(55,128) <u>55,128</u>	(40,277) <u>-</u>	(77,198) <u>-</u>
Net movement in funds		(40,277)	-	(40,277)	(77,198)
 RECONCILIATION OF FUNDS					
Total funds brought forward		148,923	-	148,923	226,121
 TOTAL FUNDS CARRIED FORWARD		<u><u>108,646</u></u>	<u><u>-</u></u>	<u><u>108,646</u></u>	<u><u>148,923</u></u>

Geeza Break**Balance Sheet**
31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	12	4,042	-	4,042	6,718
CURRENT ASSETS					
Debtors	13	16,479	-	16,479	16,522
Cash at bank and in hand		<u>129,677</u>	<u>83,479</u>	<u>213,156</u>	<u>266,785</u>
		146,156	83,479	229,635	283,307
CREDITORS					
Amounts falling due within one year	14	(41,552)	(83,479)	(125,031)	(141,102)
NET CURRENT ASSETS		<u>104,604</u>	<u>-</u>	<u>104,604</u>	<u>142,205</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>108,646</u>	<u>-</u>	<u>108,646</u>	<u>148,923</u>
NET ASSETS		<u>108,646</u>	<u>-</u>	<u>108,646</u>	<u>148,923</u>
FUNDS	16				
Unrestricted funds				<u>108,646</u>	<u>148,923</u>
TOTAL FUNDS				<u>108,646</u>	<u>148,923</u>

28 August 2026

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

Signed by:

Mark Mulholland

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M Mulholland - Trustee

Geeza Break**Cash Flow Statement**
For The Year Ended 31 March 2026

	Notes	2026 £	2025 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(56,369)</u>	<u>(113,063)</u>
Net cash used in operating activities		<u>(56,369)</u>	<u>(113,063)</u>
Cash flows from investing activities			
Sale of tangible fixed assets		284	-
Interest received		<u>2,456</u>	<u>12,249</u>
Net cash provided by investing activities		<u>2,740</u>	<u>12,249</u>
Change in cash and cash equivalents in the reporting period		(53,629)	(100,814)
Cash and cash equivalents at the beginning of the reporting period		<u>266,785</u>	<u>367,599</u>
Cash and cash equivalents at the end of the reporting period		<u>213,156</u>	<u>266,785</u>

Geeza Break**Notes to the Cash Flow Statement**
For The Year Ended 31 March 2026**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2026	2025
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(40,277)	(77,198)
Adjustments for:		
Depreciation charges	2,392	9,649
Interest received	(2,456)	(12,249)
Decrease in debtors	43	4,751
Decrease in creditors	(16,071)	(38,016)
Net cash used in operations	<u>(56,369)</u>	<u>(113,063)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.25	Cash flow	At 31.3.26
	£	£	£
Net cash			
Cash at bank and in hand	<u>266,785</u>	<u>(53,629)</u>	<u>213,156</u>
	<u>266,785</u>	<u>(53,629)</u>	<u>213,156</u>
Total	<u>266,785</u>	<u>(53,629)</u>	<u>213,156</u>

Geeza Break**Notes to the Financial Statements**
For The Year Ended 31 March 2026**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

Critical accounting judgements and key sources of estimation uncertainty

The charitable company considers on an annual basis the judgements that are made by Trustees and management when applying its significant accounting policies that would have the most significant effect on amounts that are recognised in the financial statements. The Trustees consider there are no significant judgements.

In the application of the charitable company's accounting policies, the Trustees are required to make estimates and assumptions about the carrying amounts 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. The Trustees consider there are no significant estimates.

Going concern

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

In their assessment of going concern, the Trustees have considered the future of the charity and believe there is no threat to the ongoing operations. On this basis, the Trustees continue to believe it appropriate to adopt the going concern basis of accounting in preparing the financial statements.

Income

All 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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Geeza Break

Notes to the Financial Statements - continued For The Year Ended 31 March 2026

1. ACCOUNTING POLICIES - continued

Expenditure

Support costs have been allocated between governance costs and other support costs. Governance costs comprise of all costs involving the public accountability of the charity and its compliance with regulation. Further allocation of support costs between governance and other support costs can be found at note 7.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

Redundancy and termination payments

The charity aims to avoid redundancies. Where this is not possible, restructuring provisions are recognised when the company has a detailed, formal plan for the restructuring and has raised a valid expectation in those affected by either starting to implement the plan or announcing its main features to those affected and therefore has a legal or constructive obligation to carry out the restructuring. Once recognised and committed, the termination costs are recognised as an expense to the Statement of Financial Activities and a liability on the Statement of Financial Position.

Tangible fixed assets

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Leasehold improvements - written off evenly over the duration of the lease

Fixtures and fittings - 20% straight line

Computer equipment - 20% straight line

Taxation

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Geeza Break**Notes to the Financial Statements - continued**
For The Year Ended 31 March 2026**1. ACCOUNTING POLICIES - continued****Fund accounting**

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation.

Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and 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.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight- line basis over the lease term.

Geeza Break**Notes to the Financial Statements - continued**
For The Year Ended 31 March 2026**2. DONATIONS AND LEGACIES**

	2026	2025
	£	£
Donations	<u>248</u>	<u>390</u>

3. INVESTMENT INCOME

	2026	2025
	£	£
Interest receivable - trading	<u>2,456</u>	<u>12,249</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2026	2025
	£	£
Grants Activity		
Grants Respite Sitting/Care	16,725	107,037
Grants Family Support	71,335	118,595
Grants Toffee Club	-	7,980
Grants Geeza Chance	42,806	44,158
Grants Core	<u>446,532</u>	<u>369,567</u>
	<u>577,398</u>	<u>647,337</u>

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

	2026	2025
	£	£
Small Funding Awards	59,763	56,465
Supervised Spends	1,522	4,862
Scottish Childrens Lottery	4,000	-
GCC Addictions (Second Generation Care)	131,310	137,526
Merchant House	4,000	-
Cattanach Charitable Trust	15,750	13,500
Cash For Kids	889	5,483
Hugh Fraser Foundation	4,000	4,000
R S Macdonald Charitable Trust	14,684	14,966
The Robertson Trust	30,000	30,000
Shared Care Scotland - Better Breaks Fund	14,784	13,140
The Henry Smith Charity	32,670	30,600
The Big Lottery (3 Year Award)	77,520	89,583
Glasgow Communities Fund	153,053	164,305
Glasgow Lottery	200	197
Impact Funding	29,301	-
Glasgow Caledonian University	1,400	-
Just Giving	2,552	1,123
Garfield Weston Foundation	-	25,000
Trusthouse Charitable Foundation	-	30,000
Bradford Children & Family Trust	-	-
	<u>-</u>	<u>6,720</u>
Carried forward	577,398	627,470

Geeza Break**Notes to the Financial Statements - continued**
For The Year Ended 31 March 2026**4. INCOME FROM CHARITABLE ACTIVITIES - continued**

	2026	2025
	£	£
Brought forward	577,398	627,470
The Big Lottery Eat Up Heat Up	-	19,867
	<u>577,398</u>	<u>647,337</u>

5. RAISING FUNDS**Raising donations and legacies**

	2026	2025
	£	£
Support costs	-	10,602
Direct costs	<u>23,666</u>	<u>23,560</u>
	<u>23,666</u>	<u>34,162</u>

Support costs represent staff costs associated with raising funds work during the financial year.

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Staff costs	226,037	-	226,037
Carers costs	35,297	-	35,297
Support costs - management	-	313,944	313,944
Support costs - governance	-	<u>21,435</u>	<u>21,435</u>
	<u>261,334</u>	<u>335,379</u>	<u>596,713</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Staff Costs	195,847	-	195,847
Property Costs	85,668	-	85,668
Running Costs	30,037	-	30,037
Depreciation Charges	2,392	-	2,392
Audit, Accountancy & Legal Fees	-	21,435	21,435
	<u>313,944</u>	<u>21,435</u>	<u>335,379</u>

Geeza Break**Notes to the Financial Statements - continued**
For The Year Ended 31 March 2026**8. NET INCOME/(EXPENDITURE)**

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

	2026	2025
	£	£
Auditors' remuneration	12,000	19,604
Depreciation - owned assets	2,392	9,649
Operating lease	<u>19,793</u>	<u>20,704</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

	2026	2025
	£	£
Wages and salaries	371,916	431,849
Social security costs	42,390	29,989
Other pension costs	7,576	7,300
Termination costs	=	<u>32,809</u>
	<u>421,882</u>	<u>501,947</u>

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

	2026	2025
	<u>20</u>	<u>21</u>
Average number of employees		

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel remuneration for the year totalled £60,075 (2025: £53,701)

Geeza Break**Notes to the Financial Statements - continued**
For The Year Ended 31 March 2026**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	390	-	390
Charitable activities			
Grants	123,483	523,854	647,337
Investment income	<u>12,249</u>	<u>-</u>	<u>12,249</u>
Total	<u>136,122</u>	<u>523,854</u>	<u>659,976</u>
 EXPENDITURE ON			
Raising funds	10,602	23,560	34,162
Charitable activities			
	<u>126,792</u>	<u>576,220</u>	<u>703,013</u>
Total	<u>137,394</u>	<u>599,780</u>	<u>737,174</u>
 NET INCOME/(EXPENDITURE)	(1,272)	(75,926)	(77,198)
Transfers between funds	<u>(68,178)</u>	<u>68,178</u>	<u>-</u>
Net movement in funds	(69,450)	(7,748)	(77,198)
 RECONCILIATION OF FUNDS			
Total funds brought forward	218,373	7,748	226,121
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>148,923</u>	<u>-</u>	<u>148,923</u>

Geeza Break**Notes to the Financial Statements - continued**
For The Year Ended 31 March 2026**12. TANGIBLE FIXED ASSETS**

	Short leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2025	27,166	28,800	73,563	129,529
Disposals	-	(1,136)	(43,548)	(44,684)
At 31 March 2026	<u>27,166</u>	<u>27,664</u>	<u>30,015</u>	<u>84,845</u>
DEPRECIATION				
At 1 April 2025	27,166	25,359	70,286	122,811
Charge for year	-	1,660	732	2,392
Eliminated on disposal	-	(852)	(43,548)	(44,400)
At 31 March 2026	<u>27,166</u>	<u>26,167</u>	<u>27,470</u>	<u>80,803</u>
NET BOOK VALUE				
At 31 March 2026	<u>-</u>	<u>1,497</u>	<u>2,545</u>	<u>4,042</u>
At 31 March 2025	<u>-</u>	<u>3,441</u>	<u>3,277</u>	<u>6,718</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade debtors	-	1,906
Other debtors	16,316	300
Prepayments and accrued income	<u>163</u>	<u>14,316</u>
	<u>16,479</u>	<u>16,522</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade creditors	3,911	10,365
Other creditors	1,687	376
Accruals and deferred income	<u>119,433</u>	<u>130,361</u>
	<u>125,031</u>	<u>141,102</u>

	2026 £	2025 £
Deferred income movement		
Deferred income at 1 April 2025	79,662	145,329
Resources deferred during the year	107,433	79,662
Amounts released from previous periods	<u>(79,662)</u>	<u>(145,329)</u>
Deferred income as at 31 March 2026	<u>107,433</u>	<u>79,662</u>

Geeza Break**Notes to the Financial Statements - continued**
For The Year Ended 31 March 2026**15. LEASING AGREEMENTS**

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

	2026	2025
	£	£
Within one year	16,700	19,793
Between one and five years	<u>5,207</u>	<u>21,907</u>
	<u>21,907</u>	<u>41,700</u>

16. MOVEMENT IN FUNDS

	At 1.4.25	Net movement	Transfers	At
	£	in funds	between	31.3.26
	£	£	funds	£
Unrestricted funds				
General fund	134,417	17,527	(55,128)	96,816
Designated - Tangible fixed assets	6,718	(2,676)	-	4,042
Designated - Redundancy	2,788	-	-	2,788
Designated Dilapidations	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
	148,923	14,851	(55,128)	108,646
Restricted funds				
Core Services	-	(49,861)	49,861	-
LGCT - Scottish Children's Lottery	-	(2,605)	2,605	-
GCVS - Geeza Life	<u>-</u>	<u>(2,662)</u>	<u>2,662</u>	<u>-</u>
	<u>-</u>	<u>(55,128)</u>	<u>55,128</u>	<u>-</u>
TOTAL FUNDS	<u>148,923</u>	<u>(40,277)</u>	<u>-</u>	<u>108,646</u>

Geeza Break**Notes to the Financial Statements - continued**
For The Year Ended 31 March 2026**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,511	(72,984)	17,527
Designated - Tangible fixed assets	-	(2,676)	(2,676)
	90,511	(75,660)	14,851
Restricted funds			
Core Services	284,363	(334,224)	(49,861)
Big Lottery - Improving Lives	77,520	(77,520)	-
Geeza Chance	40,009	(40,009)	-
Family Support Service	81,677	(81,677)	-
Supervised Spends	1,522	(1,522)	-
Bumps 2 Babies	500	(500)	-
LGCT - Scottish Children's Lottery	-	(2,605)	(2,605)
GCVS - Geeza Life	-	(2,662)	(2,662)
Winter Warmer - The Merchants House of Glasgow	4,000	(4,000)	-
	489,591	(544,719)	(55,128)
TOTAL FUNDS	580,102	(620,379)	(40,277)

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds	218,373	(1,272)	(68,178)	148,923
Restricted funds				
Core Services	-	(54,830)	54,830	-
Big Lottery - Improving Lives	-	(6,951)	6,951	-
Geeza Chance	-	(4,695)	4,695	-
Supervised Spends	4,990	(6,692)	1,702	-
Big Lottery - Eat up Heat up	2,758	(2,758)	-	-
	7,748	(75,926)	68,178	-
TOTAL FUNDS	226,121	(77,198)	-	148,923

Geeza Break**Notes to the Financial Statements - continued**
For The Year Ended 31 March 2026**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	136,122	(137,394)	(1,272)
Restricted funds			
Core Services	305,399	(360,229)	(54,830)
Big Lottery - Improving Lives	89,583	(96,534)	(6,951)
Geeza Chance	39,158	(43,853)	(4,695)
Family Support Service	66,208	(66,208)	-
Supervised Spends	3,639	(10,331)	(6,692)
Big Lottery - Eat up Heat up	19,867	(22,625)	(2,758)
	<u>523,854</u>	<u>(599,780)</u>	<u>(75,926)</u>
TOTAL FUNDS	<u>659,976</u>	<u>(737,174)</u>	<u>(77,198)</u>

Unrestricted Funds

The unrestricted funds are available to be spent at the discretion of the Trustees for any of the purposes of the charity.

Designated Funds**Tangible Fixed Assets**

The tangible fixed asset designated fund shows the amount of funds tied up in fixed assets, therefore not freely available for the charity's use

Dilapidations

A general designated fund had been established for the purpose of estimating the value of dilapidations for the premises that the charity rents.

Redundancy

A redundancy designated fund has been established in order to fund future redundancies.

Restricted Funds**Core Services**

Geeza Break received its core funding from, Glasgow City Council Addictions and Glasgow City Council Community Fund. The core funding covers salaries and other core costs including: Respite Sitting; Respite Care; Centre Based Respite and Family Support

Geeza Chance

Collectively The Brownlie Charity Trust, The Hugh Fraser Foundation and The Henry Smith Charity supported the continuation of the Geeza Chance project. This allowed more kinship children across the city to have new experiences and better understand their situations. The project changed slightly from previous years to better accommodate the needs of the service users, a significant change has been the number of residentials and outdoor activities that we now carry out.

Geeza Break

Notes to the Financial Statements - continued For The Year Ended 31 March 2026

16. MOVEMENT IN FUNDS - continued

Family Support Service - R S Macdonald Charitable Trust and Cattnach Charitable Trust

This is a specialised intensive one-to-one and group support which is offered to families experiencing poverty, abuse, isolation, addiction, crisis situations and/or mental health issues. Parents are enabled to increase their confidence and parenting skills through individual and group work sessions provided by a team of fully vetted and trained Family Support Workers. The Family Support Workers provide a support and mentoring service and encourage the uptake and access to local services that meet with the family's individual needs. Family Support is becoming a much sought-after area with statutory bodies trying to support changes in families lives and to break the cycle of unnecessary statutory involvement.

Big Lottery - Improving Lives

This is a project which will last for two years which allows us to continue to provide services discussed above for the local community, providing a seamless transition from the 3-year award programme which completed during 2023.

Supervised Spends

Family Support Workers will occasionally seek sources of funding which will be provided directly to their client, this can be anything from a new carpet to money for a holiday.

Big Lottery - Eat up Heat up

This is a new project, funded by the Big Lottery which helps support the local community in the midst of a cost-of-living crisis.

17. EMPLOYEE BENEFIT OBLIGATIONS

The charity maintains a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £7,576 (2025 - £7,300) were payable to the fund during the financial year with no outstanding balance remaining at the year-end.

18. RELATED PARTY DISCLOSURES

During the year, Geeza Break purchased £nil (2025: £1,007) of goods from Digital Business Systems which is owned by D Sinclair, one of the Trustees at Geeza Break. £nil remained outstanding at the year- end (2025: £nil)."