

**Report of the trustees and
Financial Statements for the Year Ended 30 June 2025
For
Next Step Initiative
SCIO Charity Number SC041305**

**Contents of the Financial Statements
For the Year Ended 30 June 2025**

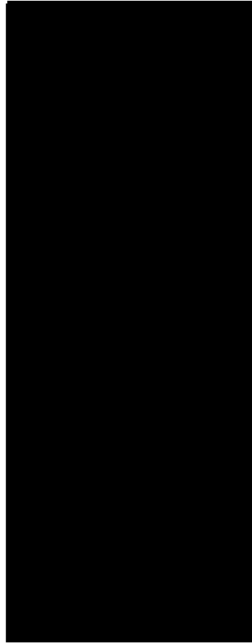
	Page
Charity Information	3
Report of the Trustees	4
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11
Report of the Independent Examiner	12

**Charity Information
For the Year Ended 30 June 2025**

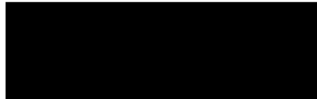
TRUSTEES:



REGISTERED MEMBERS:



REGISTERED OFFICE:



REGISTERED NUMBER: SC041305 (Scotland)

INDEPENDENT EXAMINER:



Ahmad & Nabi McMullan Accountants
95-107 Lancefield Street
Glasgow
G3 8HZ

Report of the Trustees For the Year Ended 30 June 2025

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025.

Governing Document

The organisation is a registered Scottish Charitable Incorporated Organisation (SCIO) and the purposes and administration arrangements are set out in the constitution.

Legal Status and Governance

Next Step Initiative is a registered Scottish Charitable Incorporated Organisation. Next Step Initiative has a board of Trustees who meet regularly and are responsible for the strategic direction and policy of the charity. At present the Board has five members from a variety of professional backgrounds relevant to the work of the charity.

Personnel Structure

Next Step Initiative

CEO
CYPFEIF & ALEC Support Staff
Comic Relief GMF Project (1)
The Heritage Leader Traineeship Program
6 sessional consultants
30 volunteers

Objects and Activities

Next Step Initiative is committed to being the leading African-Focused Scottish charitable Incorporated Organisation working in partnership with the African Communities/other partners in Scotland to build healthy, productive and sustainable African Communities and lives and to be a leading voice in addressing African Development and policy issues in Scotland.

Mission Statement

The Next Step Initiative works to empower, improve and transform the quality of life of the deprived and less engaged African Communities in Scotland

Next Step Initiative seeks to achieve its mission through following strategic goals:

To provide vibrant, contemporary and visionary training, capacity building and skills development program, using community and digital media and African Music/Arts in partnership with Radio Kilimanjaro as a meaningful and stimulating medium to increase the chances of both young people and adults within the African communities in Glasgow and Scotland, facilitating their progress into employment, education or trainings, using innovative ways of attracting into learning people who have been disillusioned by early educational experience or who face barriers to learning because of social, cultural, caring or financial barriers, as a result of them integrating in a new society. –

Provide a platform where different African community organisations and individuals in Scotland can share model of good practice and learning as a stimulus to avoid duplications and to encourage growth and development within the African communities in Scotland.

Serve as a platform to challenge discrimination and marginalisation of people of African heritage while creating and raising awareness of the different problems they face; Serve as a platform, in partnership with Radio Kilimanjaro that promotes and maintains a positive image of African communities in Scotland and thus helping toward their effective integration into Scottish society.

Serve as a platform that builds the capacity of Africans and African organisations and communities in Scotland considering the socio-cultural challenges of both the African communities and the host community; to encourage and advance active citizenships in all sections of the community in partnership with Radio Kilimanjaro through making and presenting of radio and music programs.

Our Achievements over this Period

COMIC Relief-GMF Project III

Progress in Organisational Strengthening and Its Importance

Our organisational strengthening work has focused on building the systems, leadership, and partnerships needed to deliver sustainable impact at scale. With ongoing investment from Comic Relief-GMF, we strengthened governance, financial management, staff development, and communications infrastructure, including our website and social media. These improvements have enhanced accountability, supported managed growth, and strengthened our long-term sustainability.

Strengthened Leadership and Governance

An independent organisational review of board and staff effectiveness informed targeted training and development, resulting in improved governance structures, more effective decision-making, and increased operational efficiency. This process also supported the recruitment of a female board member, strengthening diversity and strategic leadership across the organisation.

Partnerships and Collaborative Delivery

We expanded strategic partnerships and maximised existing relationships, collaborating with over 10 organisations to design and deliver the National Heritage Lottery-funded traineeship programme. Joint delivery with community partners also led to 12 community events, providing integrated support and reaching an additional 500 people from vulnerable groups.

Responsive Program Growth and Impact

Community engagement identified a growing need for mental health and wellbeing support. In response, we introduced new services that resulted in a 45% increase in service users and improved wellbeing outcomes, including greater resilience, confidence, and social connection.

Learning, Evaluation, and Financial Resilience

We strengthened monitoring and evaluation through robust data systems and ongoing collaboration with external evaluators, enabling real-time learning and continuous program improvement. Funding diversification through the Heritage Leader Traineeship Program has reduced financial risk, and improved organisational resilience.

Increased Reach and Engagement

Targeted marketing and outreach increased community engagement by 50%, strengthening relationships with BME communities across Scotland and attracting new stakeholders. We also established a satellite office in Edinburgh, improving access to services and resulting in a 40% increase in service utilization.

Onward Grant Making (OGM) and Capacity Building work

NSI-Comic Relief Initiative has continued to support over 8 African and Caribbean/BME organisations with both grant of £6250 during this period and ongoing tailored capacity building support to sustain and develop services, to help over 575 African and Caribbean/BME family during the period of increasing cost of living and energy crisis. We received further the sum of £50,000 and awarded the sum of £6250 to 8 organisations. Ongoing capacity building include following: 1. Advice and support in mental health and counselling 2. Domestic violence support through listening ear, emotional support, counselling and mental health support and referrals to agencies specialized in domestic abuse support. 3. Digital inclusion groups, employability, and enterprise support through one-to-one sessions 5. Training on safeguarding. The We continued to proactively develop online material which would help families and young people/children at risk by having zoom interactions and Facebook with interactions with the wider community.

The Heritage Leadership Traineeship Program

Program Purpose and Vision

The Heritage Leadership Traineeship Program is a workforce development and systems-change initiative designed to address longstanding underrepresentation of Black and Minority Ethnic communities in the heritage sector. Delivered by Next Step Initiative, it combines paid placements, accredited learning, leadership development, community engagement, and organisational change support. The program goes beyond individual employability. Its core purpose is to embed inclusive leadership practice within institutions, strengthen community trust, and create sustainable pathways into heritage careers for those historically excluded from the sector.

Program Structure

The program is designed as a multi-layered intervention combining workforce development with institutional change. Core components include work-based placements, SVQ-aligned accredited learning, one-to-one mentoring, leadership development sessions, and structured delivery coordination by Next Step Initiative. Year 1 demonstrated that diversifying the workforce and transforming institutions are inseparable goals. The program therefore integrates organisational readiness and community engagement alongside individual skills development.

Target Participants and Partners

The program engages multiple audiences simultaneously. It supports trainee leaders aged 18–30 from African and Caribbean communities, develops pathways for senior volunteers and board members, and works directly with heritage organisations seeking to strengthen inclusive practice. Partnership working is central to delivery. Next Step Initiative coordinates collaboration between host organisations, training providers, community partners, and evaluators, ensuring that placements operate within a shared framework of support and accountability.

What the Program Delivered (Year 1)

During the first delivery period (Year 1), the program achieved several key milestones. Four trainees were recruited across Glasgow and Edinburgh, with three completing the program and one withdrawing due to bereavement and family circumstances. Paid placements were hosted by organisations including the David Livingstone Birthplace Museum and Archaeology Scotland, with accredited learning embedded directly within workplace activity. Alongside placements, trainees participated in mentoring, leadership training, and community-facing heritage activity designed to reach first-time and underrepresented audiences. Senior Volunteer Leadership placements were also piloted to strengthen longer-term organisational capacity.

NSI Media Training Facility

Next Step Initiative continue to provide a platform for several Afro-Caribbean organisations across Scotland to engage with young people and their families. We continued to support and partner with Black African and Caribbean communities and third sector organisations in some of the most disadvantaged and fragile communities in Scotland so as to engage and empower our young people and their families. These priorities for our programmes for our young people and their families include poverty alleviation, social and financial inclusion, reduction in domestic violence, reduction of inequality gaps across gender and employment, harness economic potential thereby reducing reliance on social welfare, and entrepreneurship, with overarching goal of promoting inclusive growth in these communities. We are indeed proud even with the challenges that we are facing, to say that this hard work and sacrifices made has created and continue to create significant impact and change in our community young people and families as below

During this period;

- Over 215 young people from the African and Caribbean community, other mainstream youths visited training facility and took part in over 72 workshops on music making, digital skills, communication skills, team building and problem solving, leadership and inter-personal skills, project planning and management skills and engaging, understanding and working with other communities. This ranges from 9 years to 30 years old
- The impact of this hub facility in both Glasgow and Edinburgh, and its programmes on the community and young people and their families has been huge
- High success rate in the African and Caribbean and other mainstream youths who have engaged with programme in their schoolwork and their interests in their local community
- continue break barriers for some of the most hard and deprived children and improve family relationship
- Continue reduce anti-social behaviours, gang, drugs and knife crimes issues within our community as young people are engaged and empowered early on and discourage away from the streets. This gives them hope, aspiration and skills needed for the future while building important networks and
- confidence withstand such challenges.

NSI Kitchen Incubation Hub & Training Facility

NSI through her Kitchen Incubation Hub & Training Facility in both Glasgow and now Edinburgh continue to help several start-up enterprises, provided mentorship, as well as supporting these starts ups to raise funds and expansion. We continue to provide support to enhance the capacity and sustainability of these community organisations and social enterprises from the disadvantaged and deprived African and Caribbean communities across Scotland through this hub. We continue to leverage on our platform to establish lines of communication between the leaders of African and Caribbean third sector organisations to local decisions makers in Glasgow, Dundee, Aberdeen, Fife, Renfrewshire, Paisley and Edinburgh in terms of how they support our social enterprises and community organisations. This has afforded the opportunity to express their opinions directly to policy makers. Additionally, NSI facilitated establishment of the Scottish African and Caribbean Social Enterprise and Engagement Network (SACSEN) in the bid to ensure a unified front for leaders of African and Caribbean third sector organisations. We are indeed proud even with the challenges that we are facing, to say that this hard work and sacrifices made has created and continues to create significant impact and change in our community social enterprise and families as below

During this period;

- Train over 275 African and Caribbean and other BME members of the community
- 78 service users from the African and Caribbean community achieved Food and Hygiene certificates
- Supported over 280 Africans and Caribbean into employment in various hospitality sectors across Scotland such as Restaurants, care homes, hotels and tourism and events industry
- Over 195 youths from the African and Caribbean community trained and supported on households' chores; how to prepare your meal and health lifestyles
- Over 65 workshops deliver for start-ups into food industry; building my own restaurant/cafe business, health and safety, budgeting, managing staff, raising and sustaining fund, customer service, menu design & innovation, understanding budget and finance, importance of recording keeping, marketing and publicity.

Financial Report

The results for the year are set out in the attached statement of financial activities. Income for the year amounted to £350,022. Total expenditure amounted to £313,649 which has resulted in a surplus of £36,373. From the Heritage Lottery Grant were funded with a total of £203,885, Corra Foundation with a total of £67,250 and the balance of £78,887 was from other grants and projects.

Responsibilities of the Board of Trustees in Relation to the Financial Statements

Charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the year and of its surplus or deficit for the financial year then ended. In doing so the Trustees are required to:

- ☐ Select suitable accounting policies and then apply them consistently
- ☐ Make judgments and estimates that are reasonable and prudent and
- ☐ Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business

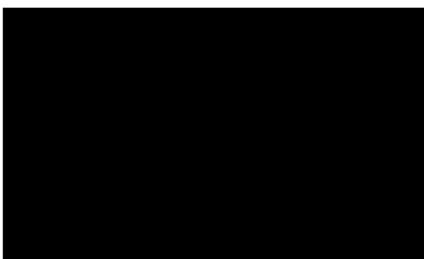
To time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Trustees

In accordance with charities law, as the charities trustees we certify that:

- ☐ So far as we are aware, there is no relevant audit information of which the charities auditors are unaware; and
- ☐ As the trustees of the charity, we have taken all reasonable steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of this information.

ON BEHALF OF THE BOARD:



Date 27/02/2026

Date 27/2/2026

Statement of Financial Activities				
For the Year Ended 30 June 2025				
	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Income				
Heritage Lottery		203,885	203,885	19,773
Corra Foundation Scottish Government		47,250	47,250	63,000
Corra Foundation RJF		20,000	20,000	
Comic Relief		75,000	75,000	
Consultancy Income	3,887		3,887	245,000
Total incoming resources	3,887	346,135	350,022	327,773
Expenditure				
Organisation Development Resilience		6,624	6,624	8,442
Volunteer and child care expenses		4,362	4,362	4,111
Salaries		70,896	70,896	47,134
Pension Costs		3,652	3,652	2,653
Website & IT costs		1,000	1,000	4,400
Hospitality & Catering		2,100	2,100	1,035
Staff travel & subsistence		5,664	5,664	3,101
Marketing and Publicity		2,000	2,000	1,000
Equipment		2,850	2,850	5,600
Post, stationery & printing		3,000	3,000	5,103
Training & workplacement		66,776	66,776	10,278
Telephone		1,643	1,643	1,980
Premises expenses		18,400	18,400	18,164
Professional, capacity building and consultancy fees		23,361	23,361	11,805
Monitoring & evaluation of projects		3,648	3,648	5,620
Market outreach		2,875	2,875	9,255
Accreditations		15,200	15,200	-
Accountancy		1,969	1,969	1,620
Repairs & maintenance		1,145	1,145	954
Cleaning		745	745	589
Grant		65,500	65,500	180,000
Board & Staff Audit, Review & Development		9,978	9,978	690
Bank charges		261	261	187
		313,649	313,649	323,721
Net incoming resources	3,887	32,486	36,373	4,052
Total funds brought forward	24,017	8,529	32,546	28,494
Total funds carried forward	27,904	41,015	68,919	32,546

Balance Sheet
As at 30 June 2025

	Notes	£
CURRENT ASSETS		
Debtors		10,748
Cash at bank		<u>58,171</u>
		68,919
CREDITORS		
Amount falling due within one year	5	<u>(0)</u>
		<u>68,919</u>
RESERVES		
Income fund	6	<u>68,919</u>
		<u>68,919</u>

The financial statements were approved by the Trustee on 23 February 2026 and were signed by:



27/02/2026

**Notes to the Financial Statements
For The Year Ended 30 June 2025**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention.

Income

Income represents grants and donations received.

2. OPERATING PROFIT

The operating profit is stated after charging:

£

Trustee's remuneration and other benefits etc

—

3. TAXATION

Analysis of the tax charge

No liability to UK corporation tax arose on ordinary activities for the year.

—

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

£

Accrued expenses

0

At 30 June 2025

0

6. RESERVES

Income Fund
£

At 1 July 2024

32,546

Restricted income

346,135

Unrestricted income

3,887

Expended

(313,649)

At 30 June 2025

68,919

Report of the Independent Examiner to the Trustees of Next Step Initiative

I report on the financial statements for the year ended 30 June 2025 which are set out on pages 1 to 5.

Responsibilities of the trustees and the independent examiner

The trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of the 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.

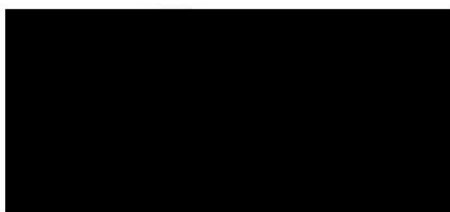
Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items of disclosure 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 Examiner's Statement

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

1. Which gives me a reasonable cause that in any material aspect the requirements:
 - ☐ to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulation, and
 - ☐ to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial records to be reached.



Ahmad & Nabi McMullan Accountants
95-107 Lancefield Street
Glasgow
G3 8HZ

23 February 2026