

**Agape Wellbeing**

**Unaudited Financial Statements**

**31 July 2025**

**NELSON GILMOUR SMITH**

Chartered accountants  
Mercantile Chambers  
53 Bothwell Street  
Glasgow  
G2 6TB

# Agape Wellbeing

## Financial Statements

Year ended 31 July 2025

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# Agape Wellbeing

## Trustees' Annual Report

Year ended 31 July 2025

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 July 2025.

### Reference and administrative details

**Registered charity name** Agape Wellbeing

**Charity registration number** SC044968

**Principal office** 22 Cornwall Way  
Town Centre  
East Kilbride  
G74 1JR

**The trustees**  
  
Emma McLean  
Nemma Closs  
James Minto  
Sheonagh Struthers

**Independent examiner** Andrew Wilson BA CA Partner, Nelson Gilmour Smith CAs  
Mercantile Chambers  
53 Bothwell Street  
Glasgow  
G2 6TB

### Structure, governance and management

#### Structure

The charity is a Scottish Charitable Incorporated Organisation (SCIO) registered as a charity by the Office of the Scottish Charity Regulator on 3 July 2014 (Charity number: SC044968). The Charity is governed by its constitution.

The structure of the organisation consists of the Charity Trustees who are also the organisation's only members and comprise the organisation's Board. The Board appoints all new Trustees and has the power to remove trustees.

The Trustees make all decisions concerning the Charity.

# **Agape Wellbeing**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 July 2025**

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### **Objectives and activities**

#### **Objectives**

The objectives of Agape are as follows:

- To offer a holistic approach to promote physical and emotional wellbeing
- Offer practical advice, support and training and liaise with other support organisations to assist the individual to overcome any physical and emotional problems improving the quality of life for them and their families.
- To network and partner with other support organisations in order to offer a wider variety of resources for individuals and their families.
- To relieve or prevent poverty by offering free services to help peoples wellbeing.
- To help protect the environment through re-using and re-cycling of children's goods.

#### **Activities**

- wellbeing centre that aims to deliver healthcare advice and health promotion as well as offering support and providing services to promote physical and emotional wellbeing.
- Sensory Hub helping families with babies 0-3 and families with children with Additional Support Needs 0-7.
- The prevention or relief of poverty by collaborating with partnership organisations who provide vital information and develop life skills to cope financially.
- promote vital advice as well as emotional and practical support to encourage people to make positive choices in their lives and to reach their full potential.

# Agape Wellbeing

## Trustees' Annual Report *(continued)*

**Year ended 31 July 2025**

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### **Achievements and performance**

During the year we delivered a wide range of activities and services, including:

- Mental health support through CBT workshops, art classes, listening ear service and sound bowl meditation sessions.
- Family support through our Sensory Hub offering birthday parties, baby massage, messy play, and Bookbug sessions.
- Community groups in our centre, such as yoga, singing, and wellbeing sessions, which are adapted and changed depending on community need.
- Peer support initiatives, including a new Menopause Support Group, which provided a safe and supportive environment for women to share experiences and reduce isolation.

In addition, we launched our Business Pack, which is designed to create new income opportunities and reduce reliance on grant funding, helping to build long-term sustainability.

This has been a year of progress and recognition for Agape Wellbeing. In November 2024 we were proud to receive the Partnership of the Year Award for our work supporting people's mental health through art classes. This was an important achievement for the organisation and highlighted the value of creative approaches to mental health and wellbeing.

Our programmes have supported many individuals across different areas of need, from parents with young children to those living with stress, anxiety, or isolation. The feedback we have received demonstrates the positive impact of our activities in helping people feel connected, supported, and more confident in managing their wellbeing.

On behalf of the Board of Trustees, I want to thank our staff, volunteers, funders, partners, and member. Their commitment and support have enabled Agape Wellbeing to achieve so much this year and will be vital as we continue to move forward.

Agape Wellbeing exists to advance health and education, improve wellbeing, and relieve poverty by providing advice, support, and accessible activities for individuals and families in our community. We deliver services that support mental health, physical wellbeing, and social connection, with a focus on prevention and early intervention.

### **Financial review**

The income for the year was £57,541 and the expenditure was £90,043.

The total reserves are £20,864, with £17,042 being restricted and £3,822 being free reserves.

# Agape Wellbeing

## Trustees' Annual Report *(continued)*

Year ended 31 July 2025

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The trustees' annual report was approved on 23/02/2026 and signed on behalf of the board of trustees by:



Emma McLean  
Trustee

# Agape Wellbeing

## Independent Examiner's Report to the Trustees of Agape Wellbeing

Year ended 31 July 2025

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I report to the trustees on my examination of the financial statements of Agape Wellbeing ('the charity') for the year ended 31 July 2025.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

### Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Wilson BA CA  
Partner, Nelson Gilmour Smith CAs  
Independent Examiner

Mercantile Chambers  
53 Bothwell Street  
Glasgow  
G2 6TB

24/02/26

# Agape Wellbeing

## Statement of Financial Activities

Year ended 31 July 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	4,545	46,500	51,045	82,691
Other trading activities	5	6,496	—	6,496	778
<b>Total income</b>		<u>11,041</u>	<u>46,500</u>	<u>57,541</u>	<u>83,469</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	19,957	70,086	90,043	106,018
<b>Total expenditure</b>		<u>19,957</u>	<u>70,086</u>	<u>90,043</u>	<u>106,018</u>
<b>Net expenditure and net movement in funds</b>		<u>(8,916)</u>	<u>(23,586)</u>	<u>(32,502)</u>	<u>(22,549)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		12,738	40,628	53,366	75,915
<b>Total funds carried forward</b>		<u>3,822</u>	<u>17,042</u>	<u>20,864</u>	<u>53,366</u>

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

The notes on pages 8 to 14 form part of these financial statements.



# Agape Wellbeing

## Statement of Financial Position

31 July 2025

	Note	2025 £	2024 £
<b>Current assets</b>			
Cash at bank and in hand		22,161	53,366
<b>Creditors: amounts falling due within one year</b>	<b>13</b>	<u>1,297</u>	<u>—</u>
<b>Net current assets</b>		<u>20,864</u>	<u>53,366</u>
<b>Total assets less current liabilities</b>		<u>20,864</u>	<u>53,366</u>
<b>Net assets</b>		<u>20,864</u>	<u>53,366</u>
<b>Funds of the charity</b>			
Restricted funds		17,042	40,628
Unrestricted funds		<u>3,822</u>	<u>12,738</u>
<b>Total charity funds</b>	<b>14</b>	<u>20,864</u>	<u>53,366</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~23/02/26~~....., and are signed on behalf of the board by:



Emma McLean  
Trustee

The notes on pages 8 to 14 form part of these financial statements.

# Agape Wellbeing

## Notes to the Financial Statements

Year ended 31 July 2025

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### 1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 22 Cornwall Way, Town Centre, East Kilbride, G74 1JR.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Agape Wellbeing

## Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Agape Wellbeing

## Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

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### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Donations	1,470	—	1,470
<b>Grants</b>			
Grants receivable	3,075	46,500	49,575
	<u>4,545</u>	<u>46,500</u>	<u>51,045</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	7,856	—	7,856

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# Agape Wellbeing

## Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Grants</b>			
Grants receivable	20,000	54,835	74,835
	<u>27,856</u>	<u>54,835</u>	<u>82,691</u>

### 5. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Non-charitable trading	2,029	2,029	778	778
Fundraising events	4,467	4,467	—	—
	<u>6,496</u>	<u>6,496</u>	<u>778</u>	<u>778</u>

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2025 £</b>
Activity	17,095	70,086	87,181
Support costs	2,862	—	2,862
	<u>19,957</u>	<u>70,086</u>	<u>90,043</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activity	39,099	62,652	101,751
Support costs	4,267	—	4,267
	<u>43,366</u>	<u>62,652</u>	<u>106,018</u>

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	<b>Total funds 2025 £</b>	Total fund 2024 £
Activity	86,681	500	2,262	89,443	106,018
Governance costs	—	—	600	600	—
	<u>86,681</u>	<u>500</u>	<u>2,862</u>	<u>90,043</u>	<u>106,018</u>

# Agape Wellbeing

## Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

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### 8. Analysis of support costs

	Analysis of support costs £	Total 2025 £	Total 2024 £
General office	2,262	2,262	4,267

### 9. Analysis of grants

	2025 £	2024 £
<b>Grants to individuals</b>		
Grants to individuals	500	—
Total grants	500	—

### 10. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	600	—

### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	46,399	42,948

The average head count of employees during the year was 2 (2024: 2).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £46,399 (2024:£42,948).

### 12. Trustee remuneration and expenses

Trustees received no emoluments (2024: £nil) and no expenses (2024: £nil).

# Agape Wellbeing

## Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

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

	2025 £	2024 £
Accruals and deferred income	600	—
Social security and other taxes	434	—
Other creditors	263	—
	<u>1,297</u>	<u>—</u>

### 14. Analysis of charitable funds

#### Unrestricted funds

	At 1 August 2024 £	Income £	Expenditure £	At 31 July 2025 £
General funds	<u>12,738</u>	<u>11,041</u>	<u>(19,957)</u>	<u>3,822</u>

	At 1 August 2023 £	Income £	Expenditure £	At 31 July 2024 £
General funds	<u>27,470</u>	<u>28,634</u>	<u>(43,366)</u>	<u>12,738</u>

#### Restricted funds

	At 1 August 2024 £	Income £	Expenditure £	At 31 July 2025 £
The National Lottery	22,452	25,000	(37,743)	9,709
Robertson Trust	7,502	11,000	(11,169)	7,333
VASLan	—	10,000	(10,000)	—
The Village Centre/ VASLan - Multiply	10,674	—	(10,674)	—
Other grants	—	500	(500)	—
	<u>40,628</u>	<u>46,500</u>	<u>(70,086)</u>	<u>17,042</u>

	At 1 August 2023 £	Income £	Expenditure £	At 31 July 2024 £
The National Lottery	36,540	31,685	(45,773)	22,452
Robertson Trust	1,798	11,000	(5,296)	7,502
VASLan	—	—	—	—
The Village Centre/ VASLan - Multiply	10,107	12,150	(11,583)	10,674
Other grants	—	—	—	—
	<u>48,445</u>	<u>54,835</u>	<u>(62,652)</u>	<u>40,628</u>

# Agape Wellbeing

## Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

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### 14. Analysis of charitable funds *(continued)*

The National Lottery

The National Lottery Community Fund provided grants to cover the cost of operating the Agape Wellbeing Centre and Sensory Hub.

Robertson Trust

The Robertson Trust provided grants to cover a Family Hub Support Worker's salary.

VASLan

Voluntary Action South Lanarkshire provided grants from the Communities Health and Wellbeing Fund

The Village Centre/VASLan Multiply

Multiply funding was received to help improve adult literacy skills.

Other Grants

Groundwork provided a grant of £500.

### 15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	5,119	17,042	22,161
Creditors less than 1 year	(1,297)	—	(1,297)
<b>Net assets</b>	<b>3,822</b>	<b>17,042</b>	<b>20,864</b>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	12,738	40,628	53,366
Creditors less than 1 year	—	—	—
<b>Net assets</b>	<b>12,738</b>	<b>40,628</b>	<b>53,366</b>

### 16. Related parties

The trustees received no remuneration for services as trustees or expenses during the year.

No other transactions with related parties were undertaken such as are required to be disclosed under Charities SORP (FRS 102).