

MACHAN TRUST
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2025

Charity No. SC049358

THE MACHAN TRUST

TRUSTEES' REPORT

Year Ended 31st March 2025

The Trustees have pleasure in presenting their report and accounts for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

OBJECTIVES AND ACTIVITIES

The Machan Trust was formed in 1998 in response to concerns about the well-being of children and young people in the area. The Trust area has experienced economic decline and increasing levels of deprivation. The ongoing aim of the Trust is to make a positive difference to the life chances of children and young people in the Larkhall area by providing them with activities, experiences and opportunities, and by so doing building a stronger community. We now work with over 800 children and young people aged between 5 and 18 years and directly with their families and carers.

The Trust uses the framework of the UN Convention on the Rights of the Child as key principles. The Trust fully subscribes to the principles of social justice and social inclusion as set out by the Scottish Government and implemented by South Lanarkshire Council and NHS Lanarkshire. We retain the highest standards in relation to child protection and staff terms and conditions.

The year 2024/2025 has been one of continuing change for the Trust. We have dealt with the continuing cost of living crisis which has reduced funding, but increased demand for activities.

The strategies of the Machan Trust are:

- Vision – building stronger, resilient children, families and communities.
- Mission – working together with communities, we support and inspire children, young people and families to thrive.
- Values – we will treat everyone with dignity, inclusion and respect.

The Trust is fully committed to the partnership work we have established with local schools, South Lanarkshire Council, other local and national third sector organisations, local churches, community organisations and public service organisations, such as Police Scotland and the Scottish Fire and Rescue Service.

The Trust's activities are open to all, and this includes work with the most deprived 5% - 20% of the community. Our ethos is to be inclusive, therefore removing any stigma and working for the whole community, not just some members.

THE MACHAN TRUST

TRUSTEES' REPORT (continued)

Year Ended 31st March 2025

OBJECTIVES AND ACTIVITIES (continued)

The Machan Trust encounters numerous examples of children and young people not reaching their potential due to disrupted family situations, poverty, and the lack of aspiration of adults and peer group. Through fun and interactive activities, The Machan Trust works to raise aspirations, develop social skills, and teach new skills, building strong relationships and resilience for any challenges faced. Activities are free and provide a warm space, food, and are open to all.

Through fun and interactive activities, we work to raise aspirations, develop social skills, and teach new skills, building strong relationships and resilience for any challenges faced. We provide food at every activity. We run breakfast, lunch, after school and family groups. Children's groups and Youth Groups. We also work with many ethnic minorities and with the LGBTQI+ community. Our work is diverse and includes working with families from Nigeria, Poland, Sri Lanka, Italy, Ukraine and from the large, local Gypsy / traveller Community.

The Machan Trust early intervention projects have a major impact on the lives of many children, young people, families, and the community. Feedback confirms that participants feel that they are happier, healthier, and more confident as a result of accessing activities. Volunteers have learned many new skills, accessed training, and have increased employability prospects.

ACHIEVEMENTS AND PERFORMANCE

2024/ 2025 Highlights

- We continued to deliver our usual breakfast clubs throughout this reporting period with an increase in uptake funded by South Lanarkshire Council and Greggs, to families with whom we work.
- We continue to have a focus on the recruitment, training and development of our volunteers. Our Volunteer Coordinator is focused on recruiting further volunteers to support our work. We have been very active in supported volunteering to enable those with additional barriers to volunteer. This past year has seen 20 volunteers enter the workplace.
- The Trust continues to work in partnership with the local community through a wide range of groups and organisations locally.
- Our family work includes crafts, cooking, first aid and mental health support. We provide volunteering opportunities for the local community and university placements as well as employability support for young people and those who have left school also. We run family groups for caregivers accompanying pre fives and groups after school for entire families, to support homework, craft activities, games and provide food.

THE MACHAN TRUST

TRUSTEES' REPORT (continued)

Year Ended 31st March 2025

ACHIEVEMENTS AND PERFORMANCE

2024/ 2025 Highlights (continued)

- The Machan Trust has continued to run after school groups, holiday activities and evening groups. These activities encourage resilience, making healthy choices, mental health support, socialising, and peer support, at children and youth groups. These groups provide, craft activities, games, sports, cooking, food, homework support and much more. The Machan Trust runs holiday clubs to provide activities as well as special activities such as a colour battle, football fun day or music evening etc.
- Our work in Strutherhill and in other areas of Larkhall is increasing. We support a number of families with over 30 families attending weekly family groups in 2 venues and over 60 children attending the after school groups each week from a mixture of schools.
- Our annual Breakfast With Santa was very successful. It was provided free of charge to over 240 children and adults.
- We worked in partnership with Larkhall Thistle to provide a family football fun day, with great success.
- Our Easter Holiday club and summer holiday hub were very busy with over 70 children attending each day. Feedback was extremely positive with children reporting an increase in self esteem and health and wellbeing.

The Trustees would like to thank all our staff, sessional workers and the 50 volunteers who have continued to support the work of the Trust during this continuing challenging period.

PLANS FOR FUTURE PERIODS

Looking ahead to the future the Trust will continue to build on the holistic approach taken with families. We would look to develop this approach and increase our partnership working. We are keen to move towards a seamless approach to our early intervention work, which will follow families from pre-school to beyond school years and into employability support. We will also continue to be child and young people led, by consulting regularly with the families we work with, developing our services and meeting local needs. We will extend our services into the Stonehouse area as a pilot has proven the need for a family and children's group.

We are working to improve our food provision for families in poverty and in working poverty. We will continue to provide food at all activities and increase the support we can give for emergency food provision.

THE MACHAN TRUST

TRUSTEES' REPORT (continued)

Year Ended 31st March 2025

FINANCIAL REVIEW

Income for the year was £146,581 (prior year £142,008) and expenditure was £139,809 (prior year £228,529) resulting in a surplus in the year of £6,772. The funds carried forward to further benefit the young people within our community were £11,303. The Trust continues to benefit from grant support from a number of bodies as shown on page 12.

RISK MANAGEMENT

The Trust has developed a risk register which is reviewed and updated on a regular basis by the Board.

The Trust's activities rely primarily on the receipt of significant external grant funding. Should that funding reduce by a material amount the range of activities offered to children and young people in the area would have to be curtailed. The CEO and Trustees are constantly applying to various bodies for financial support and have a good track record in this regard.

Another major risk is the ability to recruit and retain key staff. Recent experience has shown that qualified and experienced personnel are available in the market place and that the Trust is regarded as a good employer. Staff turnover in recent times has been higher than usual but has not been a significant problem.

RESERVES POLICY

It is the policy of the Trust to maintain unrestricted funds at a level to provide sufficient funds to cover management, administration and support costs to ensure the continuation of the Trust in the medium term. The level of funds carried forward does not meet this policy and the Trustees intend to build up the level of reserves when time allows.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust is a registered Scottish Charity no. SC049358.

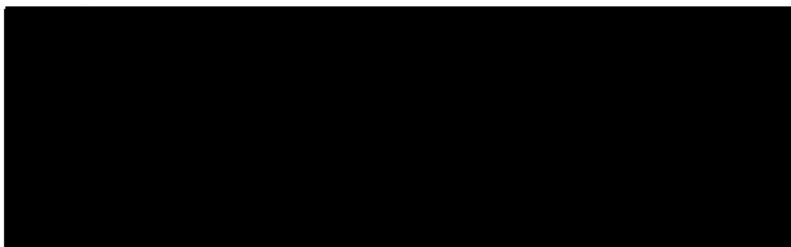
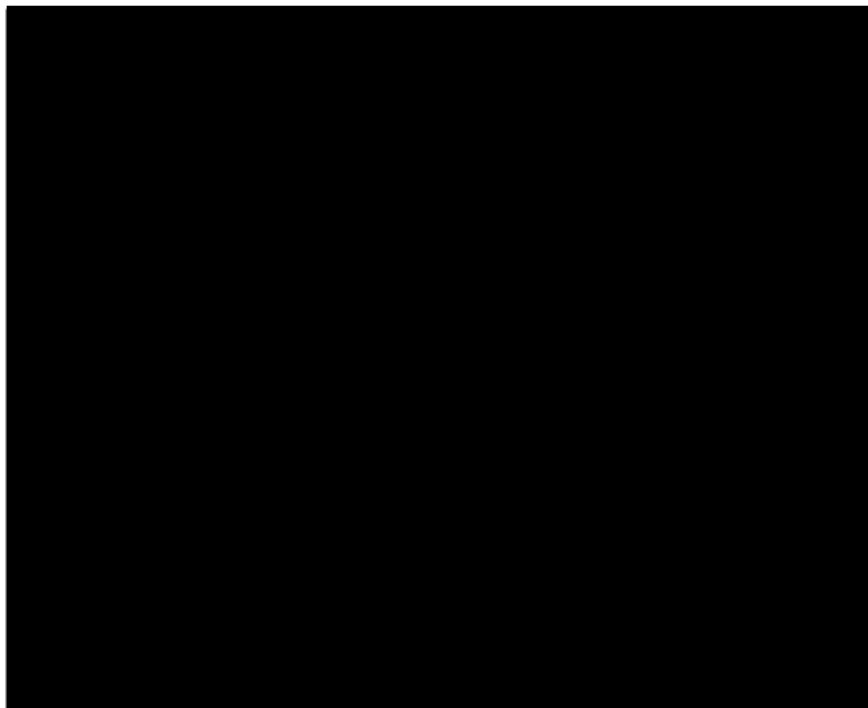
The Trustees, for the purposes of Charity Law, are listed below. They are people with a local connection who share a commitment in making a difference to young people within Larkhall and the surrounding areas of Ashgill, Netherburn and Stonehouse, by offering positive choices. The Trustees meet approximately quarterly with further ad hoc meetings as required.

THE MACHAN TRUST

TRUSTEES' REPORT (continued)

Year Ended 31st March 2025

ADMINISTRATIVE INFORMATION



PRINCIPAL BANKER

Bank of Scotland
39 Union Street
Larkhall
ML9 1DT

THE MACHAN TRUST

TRUSTEES' REPORT (continued)

Year Ended 31st March 2025

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

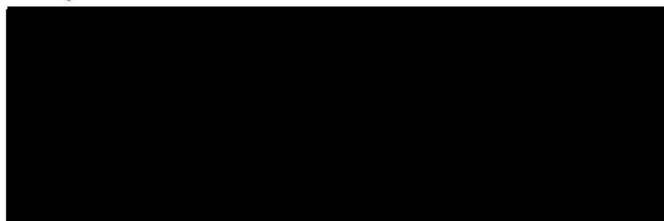
The law applicable to charities in Scotland require the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Regulations 2006 (as amended). They 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The report was approved by the Trustees on 15 December 2025 and is signed on their behalf by -



Chair

Date : 23 December 2025

THE MACHAN TRUST

REPORT OF THE INDEPENDENT EXAMINER

For the year ended 31 March 2025

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 9 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations do not apply. It is my responsibility to examine the accounts 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 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 accounts.

Independent examiner's statement

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

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



Date: 23 December 2025

THE MACHAN TRUST

STATEMENT OF FINANCIAL ACTIVITIES

Year Ended 31 MARCH 2025

	Note	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total 2025 £	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total 2024 £
Income and Endowments from :							
Donations and legacies	2	878	33,110	33,988	2,369	19,908	22,277
Charitable activities	3	76,517	36,000	112,517	60,516	58,800	119,316
Investments		-	76	76	-	415	415
Total Income		77,395	69,186	146,581	62,885	79,123	142,008
Expenditure on :							
Charitable activities	4	77,395	62,414	139,809	62,885	165,644	228,529
Net Income/(Expenditure)		0	6,772	6,772	0	-86,521	-86,521
Transfers between funds		0	0	0	0	0	0
Net movement in funds		0	6,772	6,772	0	-86,521	-86,521
Reconciliation of funds :							
Total funds brought forward		0	4,531	4,531	0	91,052	91,052
Total Funds Carried Forward	11	0	11,303	11,303	0	4,531	4,531

THE MACHAN TRUST**BALANCE SHEET****AS AT 31st MARCH 2025**

	<u>Note</u>	<u>2025</u>		<u>2024</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Fixed Assets					
Tangible fixed assets	7	0		0	
Investments		<u>0</u>		<u>0</u>	
			0		0
Current Assets					
Sundry debtors	8	1,225		45	
Bank & cash balances		<u>36,343</u>		<u>48,666</u>	
		<u>37,568</u>		<u>48,711</u>	
Current Liabilities					
Deferred Income	9	(21,068)		(42,817)	
Due within one year	9	<u>(5,197)</u>		<u>(1,363)</u>	
		<u>(26,265)</u>		<u>(44,180)</u>	
Net Current Assets			11,303		4,531
<u>Total Net Assets</u>	11		<u>11,303</u>		<u>4,531</u>

The Funds of the Charity :

Unrestricted Funds		11,303	4,531
Restricted Funds		0	0
Endowment Funds		0	0
<u>Total Funds</u>	11	<u>11,303</u>	<u>4,531</u>

The financial statements were approved by the Trustees on 15 December 2025 and signed on their behalf by -

Date : 23 December 2025

THE MACHAN TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st MARCH 2025

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

1 ACCOUNTING POLICIES

(a) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as

(b) Fund accounting

Funds are classified as either restricted funds, endowment funds or unrestricted funds, defined as follows :

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal process, but still within the wider objects of the charity. In the case of The Machan Trust there are no restricted funds at the balance sheet date.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used in accordance with the objects of the charity. In the case of The Machan Trust there are no endowment funds.

Unrestricted funds are expended at the discretion of the Trustees in furtherance of the objects of the charity. If part of the unrestricted funds is earmarked at the discretion of the Trustees for a particular purpose, it is designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the funds. In the case of The Machan Trust there are no designated funds at the balance sheet

(c) Incoming Resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured

(d) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(e) Resources Expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and costs of an indirect nature necessary to support them.

(f) Taxation

The Machan Trust is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

THE MACHAN TRUST

NOTES TO FINANCIAL STATEMENTS

For the year to 31 March 2025

2 Donations and Legacies

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total 2025 £	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total 2024 £
Donations - local churches	0	1,200	1,200	0	900	900
Donations - others	0	7,234	7,234	0	6,479	6,479
Larkhall Academy	0	0	0	0	800	800
Local fundraising	0	12,066	12,066	0	4,554	4,554
Greggs Foundation	878	0	878	2,369	0	2,369
Gift aid donations & tax recovery	0	4,210	4,210	0	3,335	3,335
Small Grants	0	5,200	5,200	0	1,500	1,500
Student Placement	0	3,200	3,200	0	2,340	2,340
	878	33,110	33,988	2,369	19,908	22,277

3 Income from Charitable Activities

External grants -

Children's Lottery	4,000	0	4,000	0	0	0
South Lanarkshire Council	24,600	0	24,600	24,266	0	24,266
McDonalds	0	0	0	0	20,000	20,000
VASLAN	15,000	0	15,000	5,000	0	5,000
National Lottery	10,000	0	10,000	0	0	0
Corra Foundation	0	8,000	8,000	0	8,000	8,000
Children in Need	12,500	0	12,500	0	0	0
Garfield Weston	0	0	0	6,250	0	6,250
Robertson Trust	0	28,000	28,000	0	30,800	30,800
Gannochy Trust	10,417	0	10,417	25,000	0	25,000
	76,517	36,000	112,517	60,516	58,800	119,316

4 Analysis of Expenditure - Charitable Activities

Staff costs	58,840	57,449	116,289	45,008	158,684	203,692
Training & uniforms	129	0	129	746	0	746
Payroll services	1,209	1,209	2,418	993	1,245	2,238
Printing, stationery, telephone & postages	1,006	503	1,509	817	1,025	1,842
Subscriptions, gifts & gratuities	0	600	600	0	538	538
Insurance	569	285	854	665	836	1,501
Activity & equipment expenditure	13,273	0	13,273	14,536	0	14,536
Rent & utilities	1,500	1,500	3,000	-1,600	-1,600	-3,200
Website	498	498	996	489	489	978
Food Distribution	0	0	0	34	0	34
Children's University	0	0	0	0	3,230	3,230
Other expenses	371	370	741	1,197	1,197	2,394
	77,395	62,414	139,809	62,885	165,644	228,529

THE MACHAN TRUST

NOTES TO FINANCIAL STATEMENTS (Continued)

For the year to 31 March 2025

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
5 Staff Costs and Numbers		
Salaries and national insurance	98,903	176,287
Sessional workers	10,796	15,896
Pension costs	6,563	11,144
Travel costs	27	365
	<u>116,289</u>	<u>203,692</u>

The average number of paid staff during the year, calculated on the basis of a head count, was -

<u>6</u>	<u>9</u>
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No employee had employee benefits in excess of £50,000 (2024 nil).

6 Trustee Remuneration and Related Party Transactions

No Trustee received any remuneration or were paid any expenses during the year. No Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

7 Tangible fixed assets

The Machan Trust owns no assets. Office accommodation is provided by Larkhall New Parish Church.

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
8 Debtors		
Gift Aid Tax Refund Due	1,225	45
Other Debtors	0	0
	<u>1,225</u>	<u>45</u>

9 Creditors

Deferred income	21,068	42,817
Due within one year -		
PAYE and national insurance	1,297	1,013
Other accruals	3,900	350
	<u>5,197</u>	<u>1,363</u>

10 Analysis of Net Assets Among Funds

	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Fixed Assets	0	0	0
Investments	0	0	0
Current Assets	16,668	20,900	37,568
Current Liabilities	-16,668	-9,597	-26,265
Net Assets at 31 March 2025	<u>0</u>	<u>11,303</u>	<u>11,303</u>

THE MACHAN TRUST

NOTES TO FINANCIAL STATEMENTS (Continued)

For the year to 31 March 2025

11 Movement in Funds

	Balance at 01/04/2024 £	Incoming Resources £	Outgoing Resources £	Balance at 31/03/2025 £
Restricted Funds	0	77,395	-77,395	0
Unrestricted Funds	4,531	69,186	-62,414	11,303
Total Funds	<u>4,531</u>	<u>146,581</u>	<u>-139,809</u>	<u>11,303</u>

Purpose of Restricted Funds

The Trust's work among young people and families can be broken down to four main categories which are funded by restricted grants from various external grant awarding bodies (see Note 3 on page 12) as follows :-

Youth Work Activities - funded by the Gannochy Trust and National Lottery.

Children's Work Activities - funded by Greggs Foundation and Children's Lottery.

School Breakfast Clubs and Holiday Project Costs - funded by South Lanarkshire Council.

Families Work Activities - funded by VASLAN.

12 Volunteers

In common with many other third sector organisations The Machan Trust benefits from the contribution made by the many volunteers who give their time and talents willingly for the benefit of the charity. The areas of activity which rely on the contribution of volunteers are many and varied and much of these activities would be unable to continue were it not for the commitment shown.