REGISTERED COMPANY NUMBER: SC209296 (Scotland)
REGISTERED CHARITY NUMBER: SC029160

Report of the Trustees and

Financial Statements For The Year Ended 31 March 2026

for

Lanarkshire Carers Centre Ltd

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

Contents of the Financial Statements
For The Year Ended 31 March 2026

Lanarkshire Carers Centre Ltd

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).

Lanarkshire Carers presents our annual report for the operational year April 2025 to March 2026.

Governance and Values

Last year we celebrated 30 years with our annual report. detailing activities that continued throughout the year. and telling the story of the organisation and sharing board members. staff. volunteers and carers experiences. It was a memorable time for the organisation. and it was important to mark and record the occasion well. To conclude our year long programme of events during 2025. we marked the 30th anniversary by unveiling commemorative plaques at Lanarkshire Carers Centre: Hamilton and Airdrie. celebrating three decades of dedicated support to unpaid carers across Lanarkshire. The plaque at the Hamilton Centre was unveiled by carers with invited guests. and the plaque at the Airdrie Centre was unveiled by one of Lanarkshire Carers' volunteers and carers with invited guests including the Provost of North Lanarkshire.

Conversations with Carers, Lanarkshire Carers Annual Report 2025/2026. details some of the activities. developments. outcomes. and impact of our work throughout another busy year. This documents content builds on the organisations Quarterly Monitoring Performance Reports that are prepared for our Trustees on the Board of Directors and commissioners throughout the year and provide a full and detailed account of our work.The commitment and professionalism of the staff team is reflected throughout and our thanks. as always. goes to them for everything they do.

The Board of Directors meet four times a year to review. performance and other reports covering the essential governance activities. Board topic meetings also take place to progress specific issues including areas of governance check-up and learning and development activities. At the AGM in September 2025. it was good that many full members joined us (69 carers attended) and took part in the conversation about our future strategic direction. As always. our thanks go to every carer that contributes to our member led organisation and each Board member for their time and commitment. Regular full members activities throughout the year provide member led opportunities for the board and staff to talk to carers and encourage their participation in our governance.

The Board of Directors have overseen the preparation of Lanarkshire Carers Strategic Development Document - **30 Year Foundations, Beyond and Empowered Together** 2026 - 2030. This informed a refresh of our organisation's values, the cornerstones of our organisation that guide our behaviours. expectations. how we conduct our business and what each of our values look like in practice.

Vision
Lanarkshire Carers works with and for carers in Lanarkshire to develop and deliver outcome-based support that makes a positive difference to their lives.

Mission
To ensure carers in Lanarkshire are identified, engaged. well informed. involved, supported. and empowered.

Values
Accountability. Equality. Honesty. Integrity. Respect and Trust.

Thank you to everyone that contributes to making Lanarkshire Carers a welcoming place that delivers information. advice and support for people who care

Samar Sheikh, Chairperson and Barbara McAuley, Chief Executive Officer

Report of the Trustees
For The Year Ended 31 March 2026

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company is established for charitable purposes only and to provide benefit to unpaid adult carers residing in North and South Lanarkshire. An adult carer is an individual who provides care for another person. An adult carer is at least 18 years of age. The care may be provided to a friend. relative (including a child with additional support needs) or a partner. The person requiring care may have an illness. disability, poor mental health or substance misuse issues. The company's objects are the prevention or relief of poverty. the advancement of education. the advancement of health. the advancement of citizenship or community development. the promotion of equality and diversity and the relief of those in need by reason of age. ill health. disability. financial hardship or other disadvantage.

o **Member (Carer) Led and Person-Centred:** Carers are identified and engaged. well-informed. involved. supported. and empowered to manage and sustain their caring roles.
o **Recognised and Valued:** Carers are recognised, aware of their rights and valued as equal partners in care.
o **Increased Awareness:** Communities and partner organisations are aware of carers and the issues that impact them.
o **Early, Ongoing and Anticipatory:** Preventative. practical. and emotional support is available to carers at an early stage and throughout their caring journey.
o **Skills, Knowledge and Peer Support**: Carers receive training and development relevant to their caring role.
o **Carer Breaks:** Carers can access breaks from their caring role and enjoy a life outside caring.
o **Equal Partners:** Carers have a voice that is heard. listened to, and effective

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Fully detailed in the annual report for the period 'Conversations with Carers' published on our website. Quarterly Monitoring Performance Reports detail the achievement and performance of the organisation throughout the year for the Board of Directors, commissioners and funders.

Adequate Staffing

Lanarkshire Carers service delivery model supports hybrid working, co-location in health and social care and two carer centres. The staffing structure is subject to ongoing review to ensure it is fit for purpose and that there are sufficient staff in place to comply with all contracts awarded and additional project activity. Lanarkshire Carers is committed. to ensuring that the health, wellbeing and development of staff remains a key priority for their organisation, ensuring their diverse workforce is highly skilled and able to meet the needs of carers. Lanarkshire Carers has grown and developed over the years whilst maintaining its stability and being carer-driven over all that time.

As a fair work employer and with our ambition to be an Employer of Choice we offer a staff salary and benefits package reflective of the important work we do. We reward staff appropriately and competitively providing an attractive offer for current and future employee. Many of our employees live, work and care in Lanarkshire and we want to retain this skilled and experienced workforce and we have a well-developed range of policies and practices that support flexible working and work/life balance.

Ongoing Activities

Lanarkshire Carers works with and for carers to develop and deliver outcome based support that make a positive difference to their lives. The Board of Directors have overseen the preparation of Lanarkshire Carers new Strategic Development Document **- 30 Year Foundations, Beyond and Empowered Together** 2026 - 2030. This informed a refresh of our organisation's values, the cornerstones of our organisation that guide our behaviours, expectations, how we conduct our business and what each of our values look like in practice. The Strategic Workstreams; Plan, Practice, Provision, Partnership, People and Performance will direct the work of the charity, providing a helpful framework, actions and goals on which to detail our activities.

Lanarkshire Carers is commissioned by University Health and Social Care North Lanarkshire (UHSCNL) and South Lanarkshire University Health and Social Care Partnership (SLUHSCP) to provide information, advice, direct support, breaks from caring, representation and involvement services for/with unpaid carers. We provide services across each locality in Lanarkshire. We deliver personalised, and case managed, emotional and practical help through meaningful, outcome focussed conversations with trusted, skilled and experienced professionals.

Investment in our digital transformation journey, digital leadership and enhancement ensures that Lanarkshire Carers is future proof and sustainable. We are experienced innovators with a progressive approach including built in digital capacity and appropriate automation to make best use of resources.

Resilience Plan

The finances of the company continue to be robust enough to provide stability and flexibility to meet ongoing needs. Lanarkshire Carers continues to develop and review our Business Continuity Plan, Risk Management and Resilience Planning Processes.

Capital Expenditure Planned

No major capital expenditure is planned in the next 12 months.

FINANCIAL REVIEW

Finance review

Lanarkshire Carers has two contracts for the delivery of carer services. University Health and Social Care North Lanarkshire (UHSCNL) completed the procurement process for five different service specifications in September 2024. Lanarkshire Carers was successful in securing the contract for Support for Unpaid Carers Lot 1 Direct Carer Support and Breaks from Caring for 3 years (plus the potential to extend for a further 3 years). This new contract value is £1,050,000 per year and includes an annual allocation for North Lanarkshire Carer Outcome Grants. 2025/2026 was the first year of this contract and we move with certainty into the second year.

Lanarkshire Carers South Lanarkshire University Health and Social Care Partnership (SLUHSCP) contract, which we secured in 2020, for a period of 3, plus 2, plus 1 years ends in June 2026. The local authority indicated their intention to offer a non-contractual extension to this contract which was confirmed in May 2026. This extension was to give South Lanarkshire Council sufficient time to complete the new procurement process which is now underway (June 2026). Lanarkshire Carers extension is for 10 months to March 2027, and we will submit a tender for the new competitive tender when this is published. Although this represents a period of uncertainty for the organisation, we have confidence in the quality, impact reports, and value of the carer support services we provide.

These two contracts provide the main income of the organisation that covers most of the staff salary and operational costs. Both Health and Social Care Partnerships provide funding for Carer Flexible Support Fund grants detailed in the Annual report. in North Lanarkshire there was no annual allocation in 2025/2026 to enable the carry forward to be allocated and we have been asked to request a top allocation in 2026/2027. In South Lanarkshire £75K is the agreed annual allocation. Thanks go to both our main funding partners for the investment in carers services and our local carer led organisation.

Lanarkshire Carers is Shared Care Scotland's trusted local delivery partner in Lanarkshire for Creative Breaks Time to Live (CBTTL) funding, from the Scottish Government to Shared Care Scotland. CBTTL provide for direct carer grants in North and South Lanarkshire to support breaks from caring and the development and delivery of carers support and Lanarkshire Carers Short Breaks Bureau. The total annual allocation for 2025/2026 was £976,786. Lanarkshire Carers reports directly to Shared Care Scotland about the spend and impact of this fund.

Thanks to Shared Care Scotland for their ongoing support and guidance and for securing this increased allocation for local delivery partners and carers.

Lanarkshire Carers distributed £869,184 across our grant funds and initiatives for carers in North and South Lanarkshire. We have continued to raise awareness of the importance of breaks from caring by attending and hosting events such as our Time for Me Day, where carers can connect, recharge, and learn about available support. These opportunities not only celebrate and highlight carers contribution but also promote the value of Creative Breaks Time to Live funding, encouraging more carers to plan for and benefit from an often much needed break from their caring responsibilities. We have distributed £12,265 in shopping vouchers this financial year and in 2026 our new mini treat voucher scheme achieved positive outcomes for carers and supported further conversations about help with caring related issues.

Part of our commissioned role in North Lanarkshire includes the delivery of a North Lanarkshire Carer Outcome Grants which enhance choice, meets needs and provides early intervention to deliver positive outcomes. Providing the right level of support at this stage builds carer resilience and coping strategies, and more positive experiences of caring. Early intervention and prevention underpin all support, and our approach ensures carers continue to manage and avoid reaching crisis point. This grant funding has been used to achieve outcomes and deliver a range of outputs including short breaks directly or indirectly e.g. funding towards assistive technology, cleaning services, driving lessons, companionship care, therapies, home improvements and transport costs. Although not commissioned for this type of carer grant activity in South Lanarkshire, we created a South Lanarkshire Carer Helping Hand Grant funding pot to deliver a similar programme and have gathered evidence and impact reporting that might help to secure recurring funding for this in the future.

Lanarkshire Carers is the local Respitality partner in Lanarkshire. Our thanks go to the range of businesses who generously donate short break opportunities for carers across Lanarkshire and beyond. Our thanks also to providers who offer discounts and services as part of Lanarkshire Carers Card Scheme.

Lanarkshire Carers has a partnership agreement with Carers Trust and operate as the local affiliated network partner for Lanarkshire. We benefit from a range of support from this membership offer and leveraging the collective strength of our national and local partnerships to ensure that carers can access vital local services and are championed both nationally and in their local communities. In October 2025 we attended the UK wide network partners conference sharing good practice and learning from other carers services across the UK and we continue to deliver quality assured Excellence for Carers.

We continue to experience increased costs both operational and staffing and budget forecasts require careful planning and consideration. Unexpected increases or essential improvements mean that we must continually consider efficiency savings and sometimes have use of the organisation reserves. The board has made carefully considered short and fixed term investments in higher interest accounts to generate income. The interest gained has been added to our restricted Fundraising Account which is reserved for carer led opportunities such as our Summer Dance in 2026. Staff turnover, recruitment, selection and induction process place additional demands on the resource of the organisation and impact budget forecasting.

We continue to operate two premises as Carers Centre in Lanarkshire and maintain these to provide a welcoming and safe space for carers to drop in, meet and connect. Our telephone and communication systems support multi factored and agile engagement.

As a fair work employer and with our ambition to be an Employer of Choice we offer a staff salary and benefits package reflective of the important work we do. We reward staff appropriately and competitively providing an attractive offer for current and future employees. Many of our employees live, work and care in Lanarkshire and we want to retain this skilled and experienced workforce.

Our external payroll support is provided by Wylie & Bisset and they help us to ensure HMRC compliance, statutory deductions and tax reporting is accurate. Lanarkshire Carers also has contracts in place with providers of Employment Law, IT support, Carer Counselling and Wellbeing Service and an Insurance Broker who advises us on our employee benefits and insurance cover.

The continued review and updated of our systems, practice and resources ensure best practice. Detailed forecast and reports are provided to the Board of Directors for the oversight and scrutiny required through their governance of the charity in accordance with OSCR requirements.

Linda Craig, Treasurer and Susanne McCarney, Finance Co-ordinator

Financial position
The inflow of resources for the year was £166,210. A full detailed report of the activities of the charity and how it had achieved its objectives are available from the office.

The Board of Directors is satisfied with the performance of the charity during the year and considers that the charity is in a strong position to continue its activities during the coming year and that the charities assets are adequate to fulfil its obligations.

Reserves policy
Reserves may be held where the Board of Directors feel there is a need to do so to ensure the charity's financial well-being and continuation. The board considers the present level of reserves to be adequate and represent costs that may have to be incurred. Reserves on 31 March 2026 are £1,440,745 of which £694,499 are restricted.

Going concern
The South Lanarkshire contract is confirmed to March 2027. The North Lanarkshire contract is confirmed to March 2028 (plus the potential to extend for a further 3 years). This accounts for majority of our staff and operational funding for the next year. Carer grant funding is confirmed on a year-by-year basis, as is the development and delivery component of this. Project activity has exit and sustainability plans in place. The business has no liquidity issues.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

Lanarkshire Carers is run by carers for carers. The Board of Directors have met throughout the year to oversee the work of the organisation, providing strategic direction and ensuring their legal responsibilities and duties are met. Our membership structure helps to identify those members who want to support the board with their governance role. Lanarkshire Carers recognises that carers are experts by experience, equal partners who need to be at the heart of our work and involved at every stage. We aim to ensure that carers are able to contribute throughout the organisation, helping to shape responsive services. Our membership structure supports innovative approaches and meaningful carer involvement and participation. We recognise the changing needs and dynamics of caring and a membership level, between full and/or affiliate, can be changed at any time. Engaging with full members is a priority for the Board of Directors, and regular full members activities throughout the year provide member led opportunities for the board and staff to talk to carers and encourage their participation in our governance.

Recruitment and appointment of new trustees

A list of duties, selection, procedures and training is contained within the Articles of Association. A Board of Director recruitment and induction process and ongoing learning and development programme are in place.

Key management remuneration

The Directors consider the board and chief executive as key personnel in charge of the charity and day to day operation. All Directors give their time freely for no remuneration. The pay of the Chief Executive is reviewed annually.

Related parties

No Directors received remuneration or other benefit from their work with the charity during the year.

Risk management

The Directors review the major risks associated with the activities of the charity on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of internal controls over key systems, will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC209296 (Scotland)

Registered Charity number

SC029160

Registered office

Ground Floor Left, Princes Gate
60 Castle Street
Hamilton
South Lanarkshire
ML3 6BU

Trustees

S Sheikh - Director
L A Craig - Director
F Hughes - Director
L M O'Hara Director
C Toal - Director
S Saleem - Director (resigned 02 March 2026)
N Johnson- Director (appointed 28 June 2025)

Company Secretaries

S Sheikh
A J Duffy-Lawson

REFERENCE AND ADMINISTRATIVE DETAILS
Auditors
Robb Ferguson
Chartered Accountants & Statutory Auditors
Regent Court
70 West Regent Street
Glasgow
G2 2QZ

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Lanarkshire Carers Centre Ltd 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. 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, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 21 | 08 / 26 and signed on its behalf by:

S Sheikh

S Sheikh - Trustee

Report of the Independent Auditors to the Trustees and Members of Lanarkshire Carers Centre Ltd

Opinion

We have audited the financial statements of Lanarkshire Carers Centre Ltd (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 (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 the provisions available for small entities, in the circumstances set out in note 20 to the financial statements, 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 Lanarkshire Carers Centre Ltd

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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

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.

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 company through discussions with directors 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 company, including the Companies Act 2006 and FRS 102.
- 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 company'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 identified

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

- 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 charitable company'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 directors 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.

Report of the Independent Auditors to the Trustees and Members of Lanarkshire Carers Centre Ltd

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.

Janice Alexander

Janice Alexander CA (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

Date: 2nd September 2026

Lanarkshire Carers Centre Ltd

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	**9,758**	-	**9,758**	137,916
Charitable activities	4				
Charitable activities		**1,562,508**	**1,320,483**	**2,882,991**	1,956,235
Investment income	3	**128**	-	**128**	165
Total		**1,572,394**	**1,320,483**	**2,892,877**	2,094,316
EXPENDITURE ON					
Charitable activities	5				
Charitable Expenses - Objects		**1,516,082**	**1,199,254**	**2,715,336**	2,231,990
Governance Costs		**11,331**	-	**11,331**	7,537
Total		**1,527,413**	**1,199,254**	**2,726,667**	2,239,527
NET INCOME/(EXPENDITURE)		**44,981**	**121,229**	**166,210**	(145,211)
Transfers between funds	18	**125,370**	**(125,370)**	-	-
Net movement in funds		**170,351**	**(4,141)**	**166,210**	(145,211)
RECONCILIATION OF FUNDS					
Total funds brought forward		**575,895**	**698,640**	**1,274,535**	1,419,746
TOTAL FUNDS CARRIED FORWARD		**746,246**	**694,499**	**1,440,745**	1,274,535

The notes form part of these financial statements

Lanarkshire Carers Centre Ltd

Balance Sheet
31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	14	**10,275**	-	**10,275**	15,411
CURRENT ASSETS					
Debtors	15	**19,928**	-	**19,928**	110,403
Cash at bank and in hand		**772,296**	**888,361**	**1,660,657**	1,281,197
		792,224	**888,361**	**1,680,585**	1,391,600
CREDITORS					
Amounts falling due within one year	16	**(56,253)**	**(193,862)**	**(250,115)**	(132,476)
NET CURRENT ASSETS		**735,971**	**694,499**	**1,430,470**	1,259,124
TOTAL ASSETS LESS CURRENT LIABILITIES		**746,246**	**694,499**	**1,440,745**	1,274,535
NET ASSETS		**746,246**	**694,499**	**1,440,745**	1,274,535
FUNDS	18				
Unrestricted funds:					
General fund				**631,061**	488,611
Designated fund				**115,185**	87,284
				746,246	575,895
Restricted funds:					
Restricted fund				**556,849**	560,990
Designated fund				**137,650**	137,650
				694,499	698,640
TOTAL FUNDS				**1,440,745**	1,274,535

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2026

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21/08/26 and were signed on its behalf by:

S Sheikh

S Sheikh - Trustee

Linda A Craig

L A Craig - Trustee

The notes form part of these financial statements

Lanarkshire Carers Centre Ltd

Cash Flow Statement
For The Year Ended 31 March 2026

	Notes	2026 £	2025 £
Cash flows from operating activities			
Cash generated from operations	1	**379,332**	(258.286)
Net cash provided by/(used in) operating activities		**379,332**	(258.286)
Cash flows from investing activities			
Interest received		**128**	165
Net cash provided by investing activities		**128**	165
Change in cash and cash equivalents in the reporting period		**379,460**	(258.121)
Cash and cash equivalents at the beginning of the reporting period		**1,281,197**	1.539.318
Cash and cash equivalents at the end of the reporting period		**1,660,657**	1.281.197

The notes form part of these financial statements

Notes to the Cash Flow Statement
For The Year Ended 31 March 2026

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2026	2025
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	**166,210**	(145.211)
Adjustments for:		
Depreciation charges	**5,136**	5.137
Interest received	**(128)**	(165)
Decrease/(increase) in debtors	**90,475**	(94.213)
Increase/(decrease) in creditors	**117,639**	(23.834)
Net cash provided by/(used in) operations	379,332	(258.286)

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	**1,281,197**	**379,460**	**1,660,657**
	1,281,197	**379,460**	**1,660,657**
Total	**1,281,197**	**379,460**	**1,660,657**

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.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	25% on reducing balance
Fixtures and fittings	-	25% on reducing balance
Computer equipment	-	25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

continued...

2. DONATIONS AND LEGACIES

	2026	2025
	£	£
Donations	1,160	1.414
Grants	-	135.599
Other income	8.598	903
	9,758	137.916

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

	2026	2025
	£	£
Other grants	-	135.599

3. INVESTMENT INCOME

	2026	2025
	£	£
Interest receivable - trading	128	165

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2026	2025
		£	£
Grants	Charitable activities	2,882,991	1,956,235

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

	2026	2025
	£	£
NL Contract - Direct Support Adult Carers Services	766,000	710,144
SL Contract - Contract for Adult Carer & Representation Support Service	756,508	615.204
SL Flexible Carers Support Fund	75,000	75.000
Carers Trust	4,697	4,724
Shared Care Scotland - Creative Breaks (Time to Live)	976,786	551,163
NL Carer Outcome Grant	264,000	-
Carers Training - Making Carers Count	40,000	-
	2,882,991	1.956.235

continued...

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 6)	Support costs (see note 7)	Totals
	£	£	£	£
Charitable Expenses - Objects	**1,670,332**	**869,184**	**175,820**	**2,715,336**
Governance Costs	**-**	**-**	**11,331**	**11,331**
	1,670,332	**869,184**	**187,151**	**2,726,667**

6. GRANTS PAYABLE

	2026	2025
	£	£
Charitable Expenses - Objects	**869,184**	507,842

7. SUPPORT COSTS

	Governance costs
	£
Charitable Expenses - Objects	**175,820**
Governance Costs	**11,331**
	187,151

8. NET INCOME/(EXPENDITURE)

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

	2026	2025
	£	£
Depreciation - owned assets	**5,136**	5,137
Hire of plant and machinery	**2,577**	3,519

9. AUDITORS' REMUNERATION

	2026	2025
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	**7,650**	7,110

continued...

10. 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.

Key management personnel are the Directors and Chief Executive. No Directors received remuneration during the year (2025: £0).

Trustees' expenses

The total amount of trustees' expenses paid for the year ended 31 March 2026 was £50 (2025: £0).

11. STAFF COSTS

	2026	2025
	£	£
Wages and salaries	1,235,914	1,185,668
Social security costs	145,222	109,836
Other pension costs	68,049	57,204
	1,449,185	1,352,708

The amount of employee benefits received by key management personnel was £57,589 (2025: £59,065).

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

	2026	2025
Number of employees	39	40

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,317	135,599	137,916
Charitable activities			
Charitable activities	612,503	1,343,732	1,956,235
Investment income	165	-	165
Total	614,985	1,479,331	2,094,316
EXPENDITURE ON			
Charitable activities			
Charitable Expenses - Objects	482,323	1,749,667	2,231,990
Governance Costs	7,537	-	7,537
Total	489,860	1,749,667	2,239,527
NET INCOME/(EXPENDITURE)	125,125	(270,336)	(145,211)
Transfers between funds	15,536	(15,536)	-

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Net movement in funds	140.661	(285.872)	(145.211)
RECONCILIATION OF FUNDS			
Total funds brought forward	435.234	984.512	1.419.746
TOTAL FUNDS CARRIED FORWARD	575.895	698.640	1.274.535

13. GOVERNMENT GRANTS

	2026 £	2025 £
North Lanarkshire Council	1.050.000	710.144
South Lanarkshire Council	851,508	825.803
Scottish Government	976.786	551.163
	2,878,294	**2,087,110**

There are no unfulfilled conditions and contingencies attaching to the grants or any indications of other forms of government assistance.

14. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2025 and 31 March 2026	**599**	**79,290**	**67,837**	**147,726**
DEPRECIATION				
At 1 April 2025	**599**	**68,554**	**63,162**	**132,315**
Charge for year	**-**	**3,578**	**1,558**	**5,136**
At 31 March 2026	**599**	**72,132**	**64,720**	**137,451**
NET BOOK VALUE				
At 31 March 2026	**-**	**7,158**	**3,117**	**10,275**
At 31 March 2025	-	10.736	4,675	15.411

continued...

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade debtors	-	90,084
Other debtors	8,450	8,450
Prepayments	11,478	11,869
	19,928	110,403

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade creditors	25,804	17,934
Pension fund	10,054	11,012
Other creditors	2,315	1,836
Accrued expenses	211,942	101,694
	250,115	132,476

17. LEASING AGREEMENTS

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

	2026	2025
	£	£
Within one year	27,149	22,389
Between one and five years	109,650	799
	136,799	23,188

18. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	Transfers between funds	At 31.3.26
	£	£	£	£
Unrestricted funds				
General fund	488,611	44,981	97,469	631,061
Designated fund	87,284	-	27,901	115,185
	575,895	44,981	125,370	746,246
Restricted funds				
Restricted fund	560,990	121,229	(125,370)	556,849
Designated fund	137,650	-	-	137,650
	698,640	121,229	(125,370)	694,499
TOTAL FUNDS	1,274,535	166,210	-	1,440,745

continued...

18. 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	**1,572,394**	**(1,527,413)**	**44,981**
Restricted funds			
Restricted fund	**1,320,483**	**(1,199,254)**	**121,229**
TOTAL FUNDS	**2,892,877**	**(2,726,667)**	**166,210**

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds	435,234	125,125	15,536	575,895
Restricted funds				
Restricted fund	862.398	(270.336)	(31.072)	560.990
Designated fund	122.114	-	15.536	137.650
	984,512	(270,336)	(15,536)	698.640
TOTAL FUNDS	1,419,746	(145.211)	-	1,274,535

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	614.985	(489,860)	125.125
Restricted funds			
Restricted fund	1.479.331	(1.749.667)	(270.336)
TOTAL FUNDS	2.094.316	(2.239,527)	(145.211)

During the year the trustees decided to designate a proportion of Unrestricted funds to fund any potential future redundancies, should they be required.

continued...

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

20. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Lanarkshire Carers Centre Ltd

Detailed Statement of Financial Activities
For The Year Ended 31 March 2026

	2026	2025
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**1,160**	1,414
Grants	**-**	135,599
Other income	**8,598**	903
	9,758	137,916
Investment income		
Interest receivable - trading	**128**	165
Charitable activities		
Grants	**2,882,991**	1,956,235
Total incoming resources	**2,892,877**	2,094,316
EXPENDITURE		
Charitable activities		
Wages	**1,235,914**	1,185,668
Social security	**145,222**	109,836
Pensions	**68,049**	57,204
Project expenditure	**221,147**	183,758
Grants to individuals	**869,184**	507,842
	2,539,516	2,044,308
Support costs		
Governance costs		
Auditors' remuneration	**7,650**	7,110
Hire of plant and machinery	**2,577**	3,519
Rent, rates & insurance	**54,374**	53,178
Light and heat	**4,052**	5,067
Telephone	**31,247**	29,319
Postage and stationery	**4,663**	3,990
Professional fees	**6,750**	13,066
Travel	**1,736**	4,023
Computer costs and software	**24,250**	30,961
Repairs and maintenance	**2,784**	5,898
Cleaning	**1,770**	1,770
Advertising	**12,632**	10,000
Subscriptions	**9,123**	8,167
Training costs	**3,828**	6,995
Carer support events	**13,358**	5,430
Other office expenses	**1,154**	1,067
Bank charges	**66**	522
Carried forward	**182,014**	190,082

Lanarkshire Carers Centre Ltd

Detailed Statement of Financial Activities
For The Year Ended 31 March 2026

	2026	2025
	£	£
Governance costs		
Brought forward	**182,014**	190.082
Fixtures and fittings	**3,579**	3.579
Computer equipment	**1,558**	1.558
	187,151	195.219
Total resources expended	**2,726,667**	2.239.527
Net income/(expenditure)	**166,210**	(145.211)

This page does not form part of the statutory financial statements