

Charity registration number SC033933 (Scotland)



**Alexander Sloan**  
Accountants and Business Advisers

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**LANARKSHIRE LINKS**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

# LANARKSHIRE LINKS

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	May Burns (Treasurer) John Pursley (Vice Chair) Morag Davies Cora Cowan (Secretary) Tommy Murphy Donna MacAllister Helen Mitchell	(Appointed 11 September 2024) (Appointed 11 September 2024)
<b>Charity number (Scotland)</b>	SC033933	
<b>Principal address</b>	Dalziel Business Centre Room 3.5 - 3.6 7 Scott Street Motherwell ML1 1PN	
<b>Independent examiner</b>	Kenneth C Livingstone Chartered Accountant Stewart Gilmour & Co 24 Beresford Terrace Ayr KA7 2EG	
<b>Bankers</b>	Royal Bank of Scotland plc 62 Hamilton Road Motherwell ML1 3DA	
<b>Website</b>	<a href="http://www.lanarkshirelinks.org.uk">www.lanarkshirelinks.org.uk</a>	
<b>Senior Management</b>	Liz MacWhinney Victoria Allan Audrey Bremner	Manager Development Manager (Core) - Resigned 28 Feb 2025 Development Manager (Stigma)

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# LANARKSHIRE LINKS

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# LANARKSHIRE LINKS

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees present their report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

#### **Objectives and activities**

The charity exists to promote the welfare and advance the education of people affected by mental health issues in North Lanarkshire (NL) and South Lanarkshire (SL).

#### **To promote and safeguard the rights of people with mental health problems, their carers and relatives.**

Lanarkshire Links is aware of current legislation governing people's rights under the Mental Health (Care and Treatment) (Scotland) Act 2003. On 30 June 2017, parts 1 and 2 of the Mental Health (Scotland) Act 2015 came into force, which makes changes to the existing 2003 Act. We engaged through the Mental Welfare Commission (MWC) in the Scottish Mental Health Law Review 2022. The review set out 22 proposals for changes to the mental health system and related areas. Some were for immediate action while others require more time for consultation to strengthen the voice of service users. We continue engagement with the MWC.

Working in partnership with the MWC, the Mental Health Tribunal Service and local independent advocacy providers to ensure our members are informed of the appropriate organisation to safeguard their rights. We have participated in the MH Tribunal Service Users, Carers and Advocacy Workers' bi-annual forum meetings. The Adult Support and Protection (Scotland) Act 2007 is designed to protect those adults who are unable to safeguard their own interests and are at risk of harm because they are affected by disability, mental disorder, illness, physical or mental infirmity. Lanarkshire Links is represented at the North Lanarkshire Adult Support and Protection Network. The staff team receive Adult Support & Protection training and are Disclosure Scotland PVG scheme members; to monitor their suitability to work with protected adults and children 16 and over not in school.

#### **To promote equality of opportunity for people affected by mental health problems and thereby seek to end discrimination against them.**

In Scotland, including Lanarkshire, about one in four people experience mental health problems during their lifetime. The Scottish Health Survey found that 21% of adults had a score suggesting a possible psychiatric disorder in 2023. Most people will know someone who is or has had experience of mental health illness. Mental health stigma and discrimination and social exclusion is a significant issue for both people and their families and is a priority for action in Lanarkshire's MH & WB Strategy Delivery Plan. We think that the first step to making a change is for all of us to be more comfortable speaking about mental health. The charity employs the Stigma Free Lanarkshire Programme team who continue the local success creating a movement for change to challenge mental health stigma and discrimination and promote recovery.

#### **To encourage and enable users of mental health services, their carers, families, and friends to be involved in and to influence all aspects of the development of services relevant to them.**

Lanarkshire Links encourages our members to have their say in the provision of fit for purpose person centred services. People and their lived experience are at the heart of our work. Everyone has mental health; anyone can have mental health problems but with the right support people can and do recover. "Recovery means being able to live a good life, as defined by the person, with or without symptoms" (Scottish Recovery Network). We believe that together we can make recovery real for everyone in every community. Lanarkshire Links brings people and organisations together to identify and prioritise what should happen within services to support mental health, wellbeing, and recovery.

# LANARKSHIRE LINKS

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2025*

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**To create opportunities for users of mental health services, their carers, families, and friends to express their views and wishes about services required and those currently being provided.**

Our members, Trustees and staff respond to requests from our partnership agencies to give input to committees, working groups, consultations, and events. Members are supported to engage directly at all levels with the statutory and voluntary sector service providers. NHS Lanarkshire (NHSL), North Lanarkshire Council (NLC) and South Lanarkshire Council (SLC), recognise that if service users and carers are involved in the planning and delivery of health and social care services, those services are more likely to meet their needs. Lanarkshire Links is the commissioned mental health service user and carer organisation for engagement and participation ensuring our members views are communicated to NHS Lanarkshire, the Local Authorities, and the voluntary sector service providers. We provide collective advocacy and are a peer led organisation run by service users and carers, for service users and carers.

In partnership with North Lanarkshire Disability Forum (NLDF) and Voice of Experience Forum we are partners in the North Lanarkshire Engagement & Participation Network (NLEPN). The partnership promotes joint working to increase engagement and participation with a focus on hard-to-reach groups. The network manages a Growth Pot. This year the network has successfully launched two cycles of the Growth Pot, inviting applications for funding to encourage engagement and participation activities within local groups, associations, and charities. We employ a part time Development Officer to support this work stream.

**To promote the development of a Lanarkshire network of local groups of mental health service users and carers who support their involvement and influence on service development in their local areas.**

**Mental Health & Wellbeing Groups** - The charity facilitates groups in the localities across Lanarkshire bringing members together to consider issues around service provision, share resources to support recovery and provide peer support. Following a consultation with the membership to recognise their needs within their groups; the overwhelming outcome was that members requested additionality at their groups to support recovery. With funding from Awards for All (Lottery) we have been able to engage a complementary therapist to provide a 15-minute therapy or activities to support recovery. We engage the members to ensure groups are peer led.

**Forensic Carers Support Group** –There has been little engagement with this group, despite feedback from a survey saying Carers want this group to continue. We have carried out considerable work in partnership with NHSL forensic staff team however we have been unable to attract enough carers to make this group sustainable. A very successful information evening in the unit at Beckford Lodge was supported in January and included input from the MWC, My Support Day and NL Carers Together. The staff have committed to providing a bi-annual newsletter to carers. It is recognised that this group of carers have additional support needs and suffer added stigma and discrimination when their loved ones are in forensic services. We aim to continue links with the unit into 2025 / 26.

**To increase understanding and skills and encourage good practice by service planners and providers in involving service users and carers in services they use.**

Lanarkshire Links has developed good practice for involvement guidelines for service providers and work to ensure these are utilised at their committees and events. The Charity includes partnership agencies in reciprocal training and events; through joint working better understanding is achieved. The lived experience of our members is at the heart of the Charity's work. Feedback reports from consultation events are provided to the Trustees and to the funding partners to influence service planning and delivery. The Trustees and staff team liaise at strategic and operational level to ensure service users and carers views are represented and that members are involved at a level that supports their engagement and fits in with their lives.

# LANARKSHIRE LINKS

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2025*

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#### **To increase knowledge about mental health issues, services, and resources.**

We have a wide network of contacts and facilitate direct referrals and guidance to third sector supports and groups in the communities.

During the year, Lanarkshire Links has worked to forge links with new organisations and projects and to maintain contacts with groups that have become established to facilitate a stronger information and communication network within mental health and social care in Lanarkshire. We utilise our magazine *Mental Health Matters*, to widen the reach of information on Lanarkshire Link's activities and new developments in care, treatment and services available to people in the statutory and voluntary sector. The magazine is available in hard copy and on our website [www.lanarkshirelinks.org.uk](http://www.lanarkshirelinks.org.uk).

#### **To promote peer support, improved mental health and wellbeing and recovery.**

We believe that the persons experience of mental health services is as important as clinical outcomes, and we work to have this message heard at all levels within the statutory and voluntary sector service providers. We bring people, organisations and service providers together and work to create a mental health system that embraces peer support and is driven by lived experience. Our peer workers empower patients in the acute mental health inpatient wards to be equal partners in their care by safely sharing their own recovery journey to demonstrate that 'recovery' can be real.

#### **To be part of the movement to tackle stigma and discrimination associated with mental health issues in Lanarkshire.**

We actively encourage and promote mental health awareness throughout all our activities within the wellbeing agenda to sustain the message within communities. Lanarkshire Links actively encourages and supports training and employment opportunities for mental health service users and carers within our own organisation. We work closely with the Stigma Free Lanarkshire staff team who are based within the charity.

#### **Stigma Free Lanarkshire -**

The SFL team encourage participation and action with the people of Lanarkshire through partnership working, delivering awareness sessions, providing tools and resources and bringing people together at events in a movement for change.

#### **Key Areas Distribution**

- Workplace – three projects,
- Education & Young People - three projects
- Health & Social Care – two projects
- Community – eight projects.

#### **South Lanarkshire**

The Stigma Free Lanarkshire programme is working with five partners in South Lanarkshire. These are Justice Services, Health n Happy, GoTo, The Givit and GP Practices.

#### **North Lanarkshire**

The Stigma Free Lanarkshire programme is working with three partners in North Lanarkshire. These are North Lanarkshire Council, Sakoon Mind and North Lanarkshire Alcohol & Drug Partnership.

#### **Pan Lanarkshire**

We have several pan Lanarkshire projects. These Projects are the Open Understanding Stigma Workshops, the People's Stigma Free Network, the Volunteers Programme and the Stigma Free Champions Programme.

**Volunteers Programme** – The programme has grown, and we now have six volunteers who have provided inspiration for campaigns such as Time to Talk Day, Volunteer's Week and events such as NHS wellbeing website consultations and the Celebrating Recovery event.

# LANARKSHIRE LINKS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Tools & Resources**

The team consistently promote tools and resources that support action via the Understanding Stigma Workshops, events and social media. We have developed new resources in response to need.  
<https://www.lanarkshirelinks.org.uk/stigma-free-lanarkshire-resources/>

### **Promoting Recovery**

Celebrating Mental Health Recovery Event (partnership event with NHSL) - We provided an overview of the SFL programme, and our volunteer presented a previously recorded video podcast of her experiences of stigma, recovery and volunteering. We then facilitated an activity to engage attendees in discussion around mental health stigma.

### **Achievements and performance**

The charity has faced challenges to meet the ever-increasing demand for involvement of our members, Trustees, and the staff team. Lanarkshire Links has facilitated involvement of the members throughout the year and engaged with new and established voluntary organisations and their workers. Partnerships have allowed Lanarkshire Links to create new ways to encourage, support and involve new people and maintain peer support to existing members. By sharing good practice, ideas and addressing joint priorities, partnership working enables us to have a greater impact on how mental health and social care services are planned and delivered.

**Quarterly Members Meetings** - When we talk about lived experience it's often referring to those of us using mental health services, personally or as a carer who draw on their lived experiences within their work roles. It is encouraging to see now how often discussions about recovery and wellbeing are engaging those who work in services. Our experiences may differ, but we have much in common to speak about.

We facilitated four member meetings this year involving statutory and third sector partners. The meetings aim to involve and inform members to enable them to influence service provision. Over the year the members and partners participated in ongoing conversations on service development in the statutory and voluntary sector:

- Review of Lanarkshire's Mental Health Strategy, to inform the delivery plan.
- Setting up of the NLE&PN and launch of the Growth Pot
- Mental health & wellbeing for children & young people in primary care NL
- NL Carers Together service
- Motherwell Football Club Community Trust
- Lanarkshire Links – MH&WB Community Groups
- VANL MH Network NL
- NHSL Psychology Service in the communities
- Stigma Free Lanarkshire programme
- Health Improvement Services- Hamilton Locality
- Reeltime Music – engaging young adults from disadvantaged backgrounds

Two hundred and seventy-seven attendees participated in the meetings and one hundred and sixty-nine evaluations returned. Reporting was completed and submitted to the statutory partners.

### **Mental health & Wellbeing Groups**

The groups are facilitated in the localities across Lanarkshire providing an opportunity for people to meet, discuss the issues affecting their mental health and wellbeing, and receive a short holistic therapy or participate in a recovery focused activity.

# LANARKSHIRE LINKS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Focus Groups**

We facilitated a series of three focus group with patients in the Forensic Service at Beckford Lodge as part of the Trauma Informed Lens: Making a plan for trauma informed change, to gain insight and understanding of their experiences of trauma and recognise and respond to this through all elements of the Forensic Service. Using the NHS Education for Scotland tool Trauma Informed Lens: Walkthrough, participants were guided through the following aspects of Safety, Choice, Collaboration, Trust and Empowerment discussing Access, Environment, Relationships, Supporting Recovery, Partnership Working, Materials & Media, Policies & Procedures and Communication & Language. Reporting was completed and submitted to the senior management team.

### **Website**

The website and social media platforms provide up to date quality information on our work across Lanarkshire. Our Twitter posts have steadily gained followers over the year. We have commenced a review and will commission a new website in 2025 / 26

### **In Relation to Activities:**

We are pleased to report that we continue to attract new members who want to be involved in our work. Our data base is updated in real time and reviewed annually; this year we have upgraded our data base to Salesforce which will assist us with reporting.

### **In Relation to Funding:**

#### **Core Funding**

Since inception, core funding has been provided by NHSL, NLC and SLC as part of a partnership agreement.

During 2023 NLC reviewed its engagement and participation strategy. Lanarkshire Links is now part of the Engagement & Participation Network in NL. Working in partnership with the NLDF and VOEX Forum. Tendered funding is in place to October 2025 with the option for NLC to extend for a further year based on contract performance.

We are aware that NHSL is reviewing its requirements for engagement and participation and in 2025 / 26 the charity will require to tender for funding going forward.

### **Projects Hosted – Restricted Funds**

The charity is funded by NHSL to employ four peer support workers who work with the acute adult inpatient wards across Lanarkshire. We are aware that the service is under review, and we will require to tender for funding in 2025 / 26 to retain the service within the charity.

The Stigma Free Lanarkshire Programme is currently funded by NHSL to December 2026.

Mental Health and Wellbeing Communities Fund - The trustees recognise the challenges with engagement and participation with young adults. We have secured funding for a one-year project to engage with young adults during 2025 / 26. We will employ 2 part time development officers and a social media officer to support this work

We are in receipt of funding from Awards for All (National Lottery) for one year to June 2025 to provide additionality within the community groups. This fund is underspent, and we will report to the funder to seek an extension on the delivery timeline.

We manage additional restricted funds for NHSL that support Mental Health & Wellbeing MH&WB Officer, Scottish MH Arts Festival, and Perinatal Mental Health work streams.

### **Financial review**

Per the Statement of Financial Activities on page 10, the charity reported Net Expenditure (i.e. a Deficit) for the year of £16,271 (2024 - Surplus £32,517) and total funds of £298,806 at 31 March 2025 of which £106,445 (36%) were Restricted as further detailed in Note 22.

# LANARKSHIRE LINKS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### **Reserves policy**

It is the policy of the Management Committee to maintain Unrestricted Funds (i.e. funds not committed or invested in fixed assets) at a level which equates to approximately six months of unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the charity to be maintained. At 31 March 2025 Unrestricted general funds stand at £173,230 which the Trustees consider appropriate to the charity's circumstances at the present time.

#### **Risk management**

The Business and Development Sub-group of the Management Committee assesses the major risks to which the charity is exposed on an ongoing basis and has established procedures to mitigate those that are identified as a result of these reviews. The charity's major risk is the threat of cuts to its core funding amid financial constraints being experienced by its funding partners.

#### **Plans for Future Periods**

Lanarkshire Links' statutory funding partners continue to recognise that if service users and carers are involved in the planning and delivery of health and social care services, those services are more likely to meet their needs.

However the allocation of the block grants system is now ending, and the charity will be subject to open tender through Procurement Scotland for all engagement and participation work going forward. Lanarkshire Links calls for shared commitment by all the Strategic Partners to advance service user and carer involvement in the light of research and experience elsewhere, and to develop a plan to achieve this. This acknowledges the commitment of the Scottish Government to the rights of service users and carers, as enshrined in legislation, and the obvious role of Lanarkshire Links in advocating in furtherance of the promotion of all elements of shared decision making. National and local policy has long placed service users and their carers at the centre of service planning and delivery. The Scottish "Mental Health & Wellbeing Strategy" talks about service users and carers as equal partners in their own care. The people who know best about what works are those who use mental health services and those who care for them. Changing the relationship between providers and users of services from one of consultation and participation to one of co-production should logically result in better services and improved delivery. What has been achieved so far is a firm foundation for change, calling for further major changes in culture. Increasing opportunities for mental health staff, service users and carers to work and train together would be essential to achieving this.

People generously give up their valuable time and invest a great deal of effort to ensure that their voice or the voice of their loved one is heard on behalf of all service users and carers in designing better, person centred, innovative and more effective health and social care services in different settings in our communities. Our priority to support people to engage confidently and effectively with a range of health and social care professionals, government officials, charitable organisations, other service users and carers, continues. We will bring people, services and organisations together and work to create a mental health system that embraces peer support and is driven by lived experience. We recognise the contribution of all our members and are supportive of the level of involvement individuals can give the organisation. We recognise the importance of information sharing and reaching the wider membership to evaluate how well we are fulfilling our role.

Lanarkshire Links continues a forward plan, set by the members, trustees and staff. We will continue to work determinedly to meet our obligations and strive to achieve our objectives and activities.

Lanarkshire Links trustees are fully aware of the implications of loss of statutory funding will have on the charity's ability to continue with its role as the commissioned engagement and participation organisation. The trustees have agreed a minimum six-month reserve is maintained to allow for decisions to be made of the future of the charity.

# LANARKSHIRE LINKS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Structure, governance and management

##### Governing document

Lanarkshire Links ("the charity") was established by constitution on 11th September 2002.

The Trustees who served during the year and up to the date of signature of the financial statements were:

May Burns (Treasurer)

John Pursley (Vice Chair)

Jim Mitchell

(Appointed 11 September 2024 and resigned 20 November 2024)

Morag Davies

Cora Cowan (Secretary)

Tommy Murphy

Donna MacAllister

(Appointed 11 September 2024)

Helen Mitchell

(Appointed 11 September 2024)

#### Trustees and appointment

The members of the Management Committee are the trustees for the purpose of charity law and are collectively referred to as the Management Committee. Membership of the Management Committee is for a fixed term of one year, appointed annually at the AGM. New members of the Management Committee are issued with an induction pack to familiarise them with the charity's values, aims and objectives, together with its day-to-day operations, in addition to clarifying their statutory responsibilities as Trustees of a charity. Opportunities for charity governance training are in place.

The Business and Development Sub-group of the Management Committee assess the major risks to which the charity is exposed on an on-going basis and has established procedures to mitigate those that are identified. The Sub-group meets quarterly (and as necessary) to consider business and make recommendations to the Management Committee.

The Committee may co-opt up to three additional non-executive members at any time.

The Committee may co-opt members to fill trustee vacancies occurring during the year. All co-opted members shall serve until the next AGM.

The Committee may appoint office bearers to fill vacancies occurring during the year. Office bearers appointed in this way shall serve until the next AGM. They may stand for election at the next AGM.

In relation to charity management the Trustees confirm:

- We review the Charity's governance alongside The Scottish Governance Code for the Third Sector.
- We ensure our employer's liability insurance covers potential risks to the charity.
- We review spending and effect savings to meet identified increased operating costs.
- The Trustees consider the charity's financial projections and their knowledge of the charity to assess the charity's ability to continue as a going concern for a period of minimum of 6 months following the signing of the annual report and financial statements each September.
- We submit the annual return to OSCR.
- We ensure all rented venues are risk assessed, have disabled access and compliance with the requirements of the Equality Act 2010.

# LANARKSHIRE LINKS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Organisational structure and Key Management Personnel**

The Management Committee is responsible for the charity's administration, its financial affairs and projects and meets approximately every six weeks (a minimum of 6 times per annum). Quarterly activity reports are provided to NLC & SLC. The Management Committee serve the charity on a voluntary basis. The day-to-day management of the charity is delegated by the Management Committee to the senior management team.

### **Volunteer Membership**

Membership of the charity is open to individuals who:

- Use or have used mental health services in Lanarkshire.
- Care for or have cared for a person who uses or has used mental health services in Lanarkshire.

### **Associate Membership**

Associate membership is open to anyone with an interest in mental health and the work of the organisation. Associate members have no voting powers.

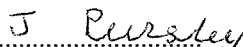
### **Operational Volunteering**

We are grateful to the significant number of members who volunteer their time and talents in a variety of ways to support the organisations work.

### **Independent examiner**

A resolution proposing Ken Livingstone of Stewart Gilmour & Co be reappointed as Independent examiner to the charity will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.

  
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**John Pursley (Vice Chair)**  
Trustee  
Dated: 31/9/25

# LANARKSHIRE LINKS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANARKSHIRE LINKS

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I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 10 to 29.

### **Respective responsibilities of Trustees and examiner**

The charity's Trustees are responsible for the preparation of the financial statements 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's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

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

*Kenneth Livingstone*

Kenneth C Livingstone

Chartered Accountant  
Stewart Gilmour & Co  
24 Beresford Terrace  
Ayr  
KA7 2EG

Dated: 18/9/2025 .....

# LANARKSHIRE LINKS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
<b>Income and endowments from:</b>						
Donations and legacies	3	113,672	-	-	113,672	126,434
Charitable activities	5	-	-	333,447	333,447	327,047
Investments	4	8,643	-	-	8,643	4,552
Other income	6	100	-	-	100	250
<b>Total income</b>		122,415	-	333,447	455,862	458,283
<b>Expenditure on:</b>						
Charitable activities	7	135,959	6,506	329,668	472,133	425,766
<b>Total expenditure</b>		135,959	6,506	329,668	472,133	425,766
<b>Net income/(expenditure)</b>		(13,544)	(6,506)	3,779	(16,271)	32,517
Transfers between funds		15,975	17,268	(33,243)	-	-
<b>Net movement in funds</b>	12	2,431	10,762	(29,464)	(16,271)	32,517
<b>Reconciliation of funds:</b>						
Fund balances at 1 April 2024		170,799	8,369	135,909	315,077	282,560
<b>Fund balances at 31 March 2025</b>		173,230	19,131	106,445	298,806	315,077

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 13 to 29 form part of these financial statements.

# LANARKSHIRE LINKS

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
<b>Income and endowments from:</b>					
Donations and legacies	3	126,434	-	-	126,434
Charitable activities	5	-	-	327,047	327,047
Investments	4	4,552	-	-	4,552
Other income	6	250	-	-	250
<b>Total income</b>		<u>131,236</u>	<u>-</u>	<u>327,047</u>	<u>458,283</u>
<b>Expenditure on:</b>					
Charitable activities	7	128,705	4,765	292,296	425,766
<b>Total expenditure</b>		<u>128,705</u>	<u>4,765</u>	<u>292,296</u>	<u>425,766</u>
<b>Net income/(expenditure)</b>		<u>2,531</u>	<u>(4,765)</u>	<u>34,751</u>	<u>32,517</u>
Transfers between funds		11,636	2,172	(13,808)	-
<b>Net movement in funds</b>	12	<u>14,167</u>	<u>(2,593)</u>	<u>20,943</u>	<u>32,517</u>
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2023		156,632	10,962	114,966	282,560
<b>Fund balances at 31 March 2024</b>		<u>170,799</u>	<u>8,369</u>	<u>135,909</u>	<u>315,077</u>

The notes on pages 13 to 29 form part of these financial statements.

# LANARKSHIRE LINKS

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Intangible assets	15		11,592		-
Tangible assets	16		7,539		8,369
			<u>19,131</u>		<u>8,369</u>
<b>Current assets</b>					
Debtors	17	102,885		90,945	
Cash at bank and in hand		589,404		645,985	
			<u>692,289</u>	<u>736,930</u>	
<b>Creditors: amounts falling due within one year</b>	18		<u>(262,614)</u>	<u>(130,222)</u>	
<b>Net current assets</b>			<u>429,675</u>		<u>606,708</u>
<b>Total assets less current liabilities</b>			<u>448,806</u>		<u>615,077</u>
<b>Creditors: amounts falling due after more than one year</b>	19		<u>(150,000)</u>		<u>(300,000)</u>
<b>Net assets</b>			<u>298,806</u>		<u>315,077</u>
<b>The funds of the charity</b>					
Restricted income funds	22		106,445		135,909
Unrestricted funds - general	24		173,230		170,799
Unrestricted funds - designated	23		19,131		8,369
			<u>298,806</u>		<u>315,077</u>

The notes on pages 13 to 29 form part of these financial statements.

The financial statements were approved by the Trustees on 31/9/25

J. Pursley  
John Pursley (Vice Chair)  
Trustee

# LANARKSHIRE LINKS

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2025**

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### 1 Accounting policies

#### Charity information

Lanarkshire Links is a registered Scottish Charity (No. SC03393). The charity's principal address is Dalziel Building Rooms 3.5-3.6, Dalziel Business Centre, 7 Scott Street, Motherwell, ML1 1PN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution, 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# LANARKSHIRE LINKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

##### Grants receivable

Income from government and other grants, whether 'capital' or 'revenue' in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity.

Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### Income from Charitable Activities

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

##### Investment income

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.

#### 1.5 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 settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

##### Governance costs

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

##### Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

#### 1.6 Intangible fixed assets other than goodwill

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website Development costs	25% straight line
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# LANARKSHIRE LINKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office computer equipment	25% straight line
Office equipment	25% straight line
Office furniture	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# LANARKSHIRE LINKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.10 Retirement benefits

The charity participated in The NHS Pension Scheme (Scotland) in relation to one of its employees through the Scottish Public Pensions Agency. The scheme is an unfunded multi-employer defined benefit scheme. As the scheme is unfunded, there can be no deficit or surplus to distribute on the wind-up of the scheme or withdrawal from the scheme.

It is accepted that the scheme can be treated for accounting purposes as a defined contribution scheme in circumstances where an NHS Board is unable to identify its share of the underlying assets and liabilities of the scheme.

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

See Note 13 for further details.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### Useful lives of Fixed Assets

The charity estimates the useful lives of categories of fixed assets based on the expected length of time the asset is in use by the charity and estimates the annual charge to be depreciated based on this assessment.

#### Deferred income

Income is deferred in line with the charity's accounting policy for the recognition of income, where income has been received but services have not yet been delivered within that accounting period or where conditions attached to grants have not yet been met.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# LANARKSHIRE LINKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 3 Donations and legacies

	<b>Unrestricted funds general 2025 £</b>	<b>Unrestricted funds general 2024 £</b>
Donations and gifts	113,672	126,434
	<u>113,672</u>	<u>126,434</u>
<b>Core Funding</b>		
NHS Lanarkshire	92,200	92,200
North Lanarkshire Council	-	12,612
South Lanarkshire Council	21,472	21,472
Donations	-	150
	<u>113,672</u>	<u>126,434</u>

### 4 Income from investments

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Interest receivable	8,643	4,552
	<u>8,643</u>	<u>4,552</u>

# LANARKSHIRE LINKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 5 Income from charitable activities

	2025 £	2024 £
Performance related grants and funding	333,447	327,047
	<u>333,447</u>	<u>327,047</u>
<b>Analysis by fund</b>		
Restricted funds	333,447	327,047
	<u>333,447</u>	<u>327,047</u>
<b>Performance related grants and contract funding</b>		
National Lottery Community Fund (Awards for All)	19,644	-
North Lanarkshire Council (Scottish Mental Health and Film Festival)	10,000	3,000
NHS Lanarkshire (PSW - Adult)	74,664	74,664
VASLAN (Community Health and Wellbeing Fund)	-	49,067
NHS Lanarkshire (Stigma Free Lanarkshire)	154,000	124,202
NL Engagement & Participation Network	50,000	25,000
NHS Lanarkshire (Scottish Mental Health and Film Festival)	-	14,000
LAMH (Scottish Mental Health Arts Festival)	-	5,193
NHS Lanarkshire (Mental Health and Wellbeing)	22,139	28,921
South Lanarkshire Council (Scottish Mental Health and Film Festival)	3,000	3,000
	<u>333,447</u>	<u>327,047</u>

#### 6 Other income

	<b>Unrestricted funds general 2025 £</b>	Unrestricted funds general 2024 £
Other income	100	250
	<u>100</u>	<u>250</u>

# LANARKSHIRE LINKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 7 Cost of charitable activities

	2025	2024
	£	£
Staff costs	340,818	316,231
Depreciation and impairment	6,506	4,765
Premises costs	27,470	27,370
Running costs	70,394	63,508
Legal and professional	177	118
Professional fees	19,762	12,679
Governance costs (Note 9)	1,006	1,095
	<u>466,133</u>	<u>425,766</u>
Grant funding of activities (see note 8)	6,000	-
	<u>472,133</u>	<u>425,766</u>
	<u><u>472,133</u></u>	<u><u>425,766</u></u>
<b>Analysis by fund</b>		
Unrestricted funds - general	135,959	128,705
Unrestricted funds - designated	6,506	4,765
Restricted funds	329,668	292,296
	<u>472,133</u>	<u>425,766</u>
	<u><u>472,133</u></u>	<u><u>425,766</u></u>

#### 8 Grants payable

	2025
	£
Grants to institutions:	
Spotlight Shotts	6,000
	<u><u>6,000</u></u>

#### 9 Governance costs

	2025	2024
	£	£
Independent examiner	900	900
Management committee meetings	106	195
	<u>1,006</u>	<u>1,095</u>
	<u><u>1,006</u></u>	<u><u>1,095</u></u>

#### 10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year. 3 Trustees were reimbursed a total of £77 for expenses (2024: £22 - 2 Trustees). See also Note 27.

# LANARKSHIRE LINKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 11 Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Management and development staff	12	11

#### Employment costs

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	308,378	284,183
Social security costs	22,592	20,965
Other pension costs	9,305	11,007
	<u>340,275</u>	<u>316,155</u>

The remuneration of key management personnel during the year, including wages and salaries and employer's contributions to national insurance and pensions, was £143,378 (2024 - £145,360).

There were no employees whose annual remuneration was £60,000 or more.

#### 12 Net income/(expenditure) for the year

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Operating for the year is stated after charging:		
Fees payable for independent examination of accounts	900	900
Depreciation of owned tangible fixed assets	4,850	4,765
Amortisation of intangible assets	1,656	-
	<u>7,406</u>	<u>6,425</u>

# LANARKSHIRE LINKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 13 Pension costs

Lanarkshire Links participated in The NHS Pension Scheme (Scotland) in relation to none of its employees (2024 - one employee) through the Scottish Public Pensions Agency. The scheme is an unfunded statutory public service pension scheme with benefits underwritten by the UK Government. The scheme is financed by payments from employers and from those current employees who are members of the scheme and paying contributions at progressively higher marginal rates based on pensionable pay, as specified in the regulations. The rate of employer contributions is set with reference to a funding valuation undertaken by the scheme actuary. The last four-yearly valuation was undertaken as at 31 March 2016. This valuation informed an employer contribution rate from 1 April 2019 of 20.9% of pensionable pay and an anticipated yield of 9.6% employees contributions. The single employee left the employment of Lanarkshire Links at the end of September 2023.

Lanarkshire Links has no liability for other employers' obligations to the multi-employer scheme.

As the scheme is unfunded there can be no deficit or surplus to distribute on the wind-up of the scheme or withdrawal from the scheme.

The scheme is an unfunded multi-employer defined benefit scheme.

It is accepted that the scheme can be treated for accounting purposes as a defined contribution scheme in circumstances where an NHS Board is unable to identify its share of the underlying assets and liabilities of the scheme.

The employer contribution rate for the period from 1 April 2023 is 20.9% of pensionable pay. The employee rate applied is variable and is anticipated to provide a yield of 9.4% of pensionable pay.

While a valuation was carried out as at 31 March 2016, work on the cost cap valuation was suspended by the UK Government following the decision by the Court of Appeal (McCloud (Judiciary scheme)/Sargeant (Firefighters' Scheme) cases) that the transitional protections provided as part of the 2015 reforms unlawfully discriminated on the grounds of age. Following consultation and an announcement in February 2021 on proposals to remedy the discrimination, the UK Government confirmed that the cost control element of the 2016 valuations could be completed. The UK Government has also asked the Government Actuary to review whether, and to what extent, the cost control mechanism is meeting its original objectives. The 2020 actuarial valuations will take the report's findings into account. The interim report is complete (restricted) and is currently being finalised with a consultation. Alongside these announcements, the UK Government confirmed that current employer contribution rates would stay in force until 1 April 2024.

Lanarkshire Links level of participation in the scheme is 20.9% based on the proportion of employer contributions paid in 2021-22.

#### **NHS Pension Scheme (Scotland)**

At the year end, there were no active members of the scheme (2024 - no active members). The cost recognised in the financial statements is equal to the employer's contribution payable to the scheme for the year ended 31 March 2025 which amounted to £Nil (2024 - £2,921). Amounts outstanding in relation to pension contributions at the year end were £Nil (2024 - £Nil).

#### **NEST**

During the year ended 31 March 2025, the charity also made employer contributions totalling £9,305 (2024 - £7,921) for twelve employees (2024 - eleven employees) into a qualifying workplace pension scheme administered by NEST. Amounts outstanding in relation to pension contributions at the year end were £Nil (2024 - £Nil).

#### 14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# LANARKSHIRE LINKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 15 Intangible fixed assets

	Website Development costs £
<b>Cost</b>	
At 1 April 2024	-
Additions	13,248
	<u>13,248</u>
At 31 March 2025	13,248
	<u>13,248</u>
<b>Amortisation and impairment</b>	
At 1 April 2024	-
Amortisation charged for the year	1,656
	<u>1,656</u>
At 31 March 2025	1,656
	<u>1,656</u>
<b>Carrying amount</b>	
At 31 March 2025	11,592
	<u>11,592</u>
At 31 March 2024	-
	<u>-</u>

#### 16 Tangible fixed assets

	Office computer equipment £	Office equipment £	Office furniture £	Total £
<b>Cost</b>				
At 1 April 2024	48,949	5,122	10,042	64,113
Additions	4,020	-	-	4,020
	<u>52,969</u>	<u>5,122</u>	<u>10,042</u>	<u>68,133</u>
At 31 March 2025	52,969	5,122	10,042	68,133
	<u>52,969</u>	<u>5,122</u>	<u>10,042</u>	<u>68,133</u>
<b>Depreciation and impairment</b>				
At 1 April 2024	40,580	5,122	10,042	55,744
Depreciation charged in the year	4,850	-	-	4,850
	<u>45,430</u>	<u>5,122</u>	<u>10,042</u>	<u>60,594</u>
At 31 March 2025	45,430	5,122	10,042	60,594
	<u>45,430</u>	<u>5,122</u>	<u>10,042</u>	<u>60,594</u>
<b>Carrying amount</b>				
At 31 March 2025	7,539	-	-	7,539
	<u>7,539</u>	<u>-</u>	<u>-</u>	<u>7,539</u>
At 31 March 2024	8,369	-	-	8,369
	<u>8,369</u>	<u>-</u>	<u>-</u>	<u>8,369</u>

# LANARKSHIRE LINKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 17 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	99,514	88,766
Other debtors	-	24
Prepayments and accrued income	3,371	2,155
	<u>102,885</u>	<u>90,945</u>

### 18 Creditors: amounts falling due within one year

	2025	2024
	£	£
	<b>Notes</b>	
Other taxation and social security	5,668	5,915
Deferred income	<b>20</b> 231,453	110,250
Trade creditors	20,183	8,821
Other creditors	-	135
Accruals	5,310	5,101
	<u>262,614</u>	<u>130,222</u>

### 19 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
	<b>Notes</b>	
Deferred income	<b>20</b> 150,000	300,000
	<u>150,000</u>	<u>300,000</u>

# LANARKSHIRE LINKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 20 Deferred income

	<b>2025</b>		<b>2024</b>	
	<b>£</b>		<b>£</b>	
Arising from Grants	381,453		410,250	
	<b>1 April</b>	<b>Receipts in</b>	<b>Released in</b>	<b>31 March</b>
	<b>2024</b>	<b>year</b>	<b>year</b>	<b>2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Stigma Free Lanarkshire	410,250	-	(154,000)	256,250
VASLAN - Community MH&WB	-	19,959	-	19,959
VLAN - Community MH&WB	-	35,660	-	35,660
NHS Lanarkshire Peer Support Worker	-	18,666	-	18,666
NL Engagement & Participation Network	-	12,500	-	12,500
North Lanarkshire Council	-	23,050	-	23,050
South Lanarkshire Council	-	5,368	-	5,368
NHS Lanarkshire Headquarters - SMHAF	-	10,000	-	10,000
	<u>410,250</u>	<u>125,203</u>	<u>(154,000)</u>	<u>381,453</u>

During the financial year ended 31 March 2024, grant income of £450,000 was received from NHS Lanarkshire to deliver the Stigma Free Lanarkshire Programme for a 3 year period from December 2023 to December 2026. At 31 March 2025, £256,250 has been deferred, reflecting the funding apportioned to April 2025 to December 2026. This will be recognised/released over the respective months/years on a straight line basis.

At the previous year end, funds related to management fees were deferred (£4,000) and have been released in full in the financial year to 31 March 2025.

Separately, the remaining deferred income received during the year, totaling £125,203, comprises of income received before the year end, for use on charitable activities during the 2025/26 financial year end. Deferred income relates to funds received in advance of the period to which the project relates or where performance outcomes have not yet been met and are anticipated to be recognised in full in 2025/26.

#### 21 Retirement benefit schemes

	<b>2025</b>		<b>2024</b>	
	<b>£</b>		<b>£</b>	
<b>Defined contribution schemes</b>				
Charge to profit or loss in respect of defined contribution schemes	9,305		11,007	
	<u>9,305</u>		<u>11,007</u>	

# LANARKSHIRE LINKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Stigma Free Lanarkshire	59,135	154,000	(143,472)	(12,000)	57,663
Peer Support Workers - Adults	2,926	74,664	(73,990)	(3,600)	-
Perinatal Mental Health Work	4,196	-	-	-	4,196
Community Health and Wellbeing Fund	8,350	-	(4,071)	(375)	3,904
Mental Health and Wellbeing Officer SL	20,962	-	-	-	20,962
Scottish Mental Health and Film Festival	14,758	13,000	(21,305)	-	6,453
Mental Health and Wellbeing NL Engagement & Participation Network	25,582	22,139	(28,561)	(16,464)	2,696
Awards For All Fund	-	50,000	(49,196)	(804)	-
	-	19,644	(9,073)	-	10,571
	<u>135,909</u>	<u>333,447</u>	<u>(329,668)</u>	<u>(33,243)</u>	<u>106,445</u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
Stigma Free Lanarkshire	52,167	124,202	(105,234)	(12,000)	59,135
Peer Support Workers - Adults	26,157	74,664	(97,091)	(804)	2,926
Perinatal Mental Health Work	4,196	-	-	-	4,196
Community Health and Wellbeing Fund	-	49,067	(37,717)	(3,000)	8,350
Mental Health and Wellbeing Officer SL	20,962	-	-	-	20,962
Scottish Mental Health and Film Festival	8,442	25,193	(18,877)	-	14,758
Mental Health and Wellbeing NL Engagement & Participation Network	3,042	28,921	(6,381)	-	25,582
	-	25,000	(26,996)	1,996	-
	<u>114,966</u>	<u>327,047</u>	<u>(292,296)</u>	<u>(13,808)</u>	<u>135,909</u>

# LANARKSHIRE LINKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 22 Restricted funds

(Continued)

##### Purposes of Restricted Funds

###### **Stigma Free Lanarkshire**

Represents funding from NHS Lanarkshire to finance the Stigma Free Lanarkshire Project. Transfers of £12,000 in the year (2024: £12,000) represent management charges transferred to cover eligible costs met by the general fund.

###### **Peer Support Workers - Adults**

Represents funding received from NHS Lanarkshire to cover the costs of employing, supporting and supervising three Peer Support Workers. Transfers of £3,600 in the year (2024: £Nil) represent management charges transferred to cover eligible costs met by the general fund.

###### **Perinatal Mental Health Work**

Represents funding received from NHS Lanarkshire for costs relating to the Perinatal Mental Health Work.

###### **Community Health and Wellbeing Fund**

Represents funding received from VASLAN to run the Community Health and Wellbeing project. Transfers of £375 in the year (2024: £3,000) represent management charges transferred to cover eligible costs met by the general fund.

###### **Mental Health and Wellbeing Officer SL**

Represents funding received from NHS Lanarkshire to support the employment of a Mental Health & Wellbeing Officer to embed the principles of Good Mental Health for All across the statutory and voluntary sector in South Lanarkshire (Good Mental Health for All, NHS Scotland 2015)

###### **Scottish Mental Health and Film Festival**

Represents funding received from NHS Lanarkshire towards the costs of supportive resources and promotional work associated with the Scottish Mental Health and Film Festival project.

###### **Mental Health and Wellbeing**

Represents funding received from NHS Lanarkshire towards costs relating to work associated with Mental Health and Wellbeing work. During the year ended 31 March 2025, £16,464 was transferred to the Designated Fund (Unrestricted) representing purchase of fixed assets (£3,216) and intangible assets (£13,248).

###### **NL Engagement & Participation Network**

Represents funding received from North Lanarkshire Disability Forum towards costs of supportive resources for activities within community groups. During the year ended 31 March 2025, £804 was transferred to the Designated Fund (Unrestricted) representing purchase of fixed assets.

###### **Awards for All Fund**

Represents funding received from the National Lottery Community Fund towards the Mental Health Experience Groups helping the community to thrive.

# LANARKSHIRE LINKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 23 Unrestricted funds - designated

These are the designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	At 1 April 2024 £	Resources expended £	Transfers £	At 31 March 2025 £
Designated Assets Fund	8,369	(4,850)	4,020	7,539
Designated Intangible Asset Fund	-	(1,656)	13,248	11,592
	<u>8,369</u>	<u>(6,506)</u>	<u>17,268</u>	<u>19,131</u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
Designated Assets Fund	10,962	(4,765)	2,172	8,369
	<u>10,962</u>	<u>(4,765)</u>	<u>2,172</u>	<u>8,369</u>

#### Purposes of Designated Funds

##### Designated Assets Fund

The Designated Assets Fund represents the net book value of the charity's fixed assets, distinguishing their value from the charity's unrestricted General Fund immediately available for use. During the year ended 31 March 2025, £3,216 was transferred from the Mental Health & Wellbeing Fund (Restricted) and £804 from the NL Engagement & Participation Fund (Restricted) representing the purchase of fixed assets.

##### Designated Intangible Asset Fund

The Designated Intangible Assets Fund represents the net book value of the charity's intangible assets, distinguishing their value from the charity's unrestricted General Fund immediately available for use. During the year ended 31 March 2025, £13,248 was transferred from the Mental Health and Wellbeing Fund (Restricted) representing the purchase of intangible assets.

# LANARKSHIRE LINKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 24 Unrestricted funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	170,799	122,415	(135,959)	15,975	173,230
	<u>170,799</u>	<u>122,415</u>	<u>(135,959)</u>	<u>15,975</u>	<u>173,230</u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
General funds	156,632	131,236	(128,705)	11,636	170,799
	<u>156,632</u>	<u>131,236</u>	<u>(128,705)</u>	<u>11,636</u>	<u>170,799</u>

#### 25 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>				
Intangible fixed assets	-	11,592	-	11,592
Tangible assets	-	7,539	-	7,539
Current assets/(liabilities)	173,230	-	256,445	429,675
Long term liabilities	-	-	(150,000)	(150,000)
	<u>173,230</u>	<u>19,131</u>	<u>106,445</u>	<u>298,806</u>
	<u>173,230</u>	<u>19,131</u>	<u>106,445</u>	<u>298,806</u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>				
Tangible assets	-	8,369	-	8,369
Current assets/(liabilities)	170,799	-	435,909	606,708
Long term liabilities	-	-	(300,000)	(300,000)
	<u>170,799</u>	<u>8,369</u>	<u>135,909</u>	<u>315,077</u>
	<u>170,799</u>	<u>8,369</u>	<u>135,909</u>	<u>315,077</u>

# LANARKSHIRE LINKS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### 26 Operating lease commitments

#### Lessee

At the reporting end date, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2025</b>	<b>2024</b>
	£	£
Within one year	1,872	2,075
Between two and five years	5,616	7,488
	<u>7,488</u>	<u>9,563</u>
	<u><u>7,488</u></u>	<u><u>9,563</u></u>

### 27 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).