

FAMILIES FIRST – ST ANDREWS
(LIMITED BY GUARANTEE)

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

SCOTTISH CHARITY NUMBER: SC032506

COMPANY REGISTRATION NUMBER: SC225041

Henderson Black & Co

CHARTERED ACCOUNTANTS, ST ANDREWS

FAMILIES FIRST – ST ANDREWS
(Limited by Guarantee)

Report and Financial Statements

for the year ended 31 March 2026

Scottish Charity Number – SC032506

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Trustees' Annual Report

for the year ended 31 March 2026

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2026.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 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.

Charitable purposes

The objectives of the charity are set out in the Memorandum of Association. These are to:

- Voluntarily supplement the social, domestic and community needs of families and children in St Andrews and the surrounding area and to liaise and co-operate with statutory and voluntary bodies and their personnel; and
- Take whatever action commends itself to the company for the benefit of the health and welfare of families and children and the community of St Andrews and the surrounding area.

Achievements and performance

Overview

Families First is an independent charity based in St Andrews, working alongside families in rural North East Fife with children and young people aged 5–16+ years who are experiencing disadvantage and adversity. All those who receive services from us are referred by external statutory and voluntary agencies. In the reporting period of 2025-2026 we had a complement of 11 full and part-time staff, 150 volunteers; inclusive of a governing board comprising 8 Trustees.

Families First is well known among local community organisations and partner agencies throughout Fife. We use our networks to improve services, raise funds, and be a voice for the children, young people and families we work for. We know that by supporting parents and carers in times of need we can achieve better outcomes for their children, providing a truly holistic service to those we support. All our services are developed in partnership with our children and families, which ensures our activities are person-centred. We have a proven track record showing that this approach works well. Our original aim has not changed, but as children and young people present with diverse and more complex needs, continual review and development of our services are necessary.

Our core aim remains: **To work alongside children, young people and their families to help them overcome the personal challenges they face in life.**

The children and young people we work with face challenges around Adverse Childhood Experiences (ACE) such as experience of trauma, neurodiverse conditions, isolation, low self-esteem and confidence, mental health challenges, behavioural difficulties, abuse, caring responsibilities, family difficulties, domestic abuse, substance misuse, low-income households and rural living.

On 31 December 2025 we had **72** children and young people registered for our services. **81%** were living in low income households and receiving free school meals. Additionally, all of them had faced more than one Adverse Childhood Experience (ACE):

- 3 children and young people experienced 0-3 adverse experiences.
- 33 children and young people experienced 4-6 adverse experiences.
- 22 children and young people experienced 7-9 adverse experiences.
- 14 children and young people experienced 10 or more adverse experiences.

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Adverse experiences and stressful situations are one of the strongest predictors for poor outcomes in adulthood which can have lifelong impacts on health, behaviour and future opportunity, unless the right support is in place at the right time.

In line with Fife Children's Services Partnership vision, we are committed to 'promoting, supporting and safeguarding the wellbeing of all children and young people in Fife'. We want to work in partnership with others to make Fife a place where every child and young person matters. The staff team have worked extremely hard to ensure that all of our service users are supported in the best way possible by taking a trauma-informed, strength-based approach. We encourage our volunteers to work in this way to ensure consistency of service across the organisation.

In following local, national and worldwide plans such as the Plan for Fife 2017-2027, Fife Children's Services Plan, Getting it Right for Every Child (GIRFEC), Human Rights Act, and the United Nations Convention on the Rights of the Child (UNCRC), we aim to provide community-led services that offer opportunities for all and improve the health and wellbeing of our community. We aim to reduce inequalities, raise educational attainment and improve the health of our service users by:

- Building on a starting point chosen by the children and young people and their parents and carers.
- Enabling them to feel safe to be themselves.
- Engaging in our activities as partners, and by
- Ensuring that our children and young people want to participate in our activities.

This year the staff team continued to work tirelessly to support and navigate our service users through another difficult year of global challenges. The lingering effects of global events and economic challenges are deep rooted and long lasting; our service to the children, young people and their families continued to adapt to support them through these evolving challenges. The Trustees remain grateful to all the staff for their dedication and commitment to Families First and the work they carried out to support others during this period.

Families First core activities remained the same as in previous years; the **One-to-One Befriending Service**, the **Family Support Service**, the **Young People's Support Service** and **Volunteer Recruitment and Retention**.

In the year 2025-2026 we reached **321** people. We provided intensive, direct input to **184** of them, and the remaining **137**, though not directly involved with our core services, staff engaged with them at some level, such as attending family days or holiday activities or engaging with extended family around family concerns. Our volunteer population steadily increased over the year, and we are extremely grateful to the **150** individuals who helped us to deliver and contribute to our services and run our business.

Staff flexibility and creativity remained a real strength, and, as ever, they adapted their service delivery to encourage service users to engage. They offered flexible services throughout the year and adjusted when necessary to accommodate the available staffing, volunteers and resources at any given time.

The team met regularly to ensure that we were able to continue working for the benefit of the whole family and the communities we serve. They ensured that systems and processes were in place to maintain the safety and wellbeing of all.

Befriending is an activity where children, young people or adults are carefully matched with a volunteer. They meet on a regular basis to pursue shared interests and talk, therefore reducing their feelings of isolation. It is a place where they can make sense of the challenges they face and enjoy some quality time with someone who has a genuine interest in helping them to achieve their goals.

During this period, we reached **82** children. We worked with **52** directly, **18** remained on our waiting list, and **12** did not take up the offer of a place in service due to a change in circumstances.

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This year our **One-to-One Befriending Service**, coordinated by Jan and supported by Youth Worker Morven, continued to reflect and learn through a combination of teamwork, adaptability and flexibility, careful planning, and tried and tested routines. In maintaining our core values, the service was able to meet the needs of our children and young people by listening to and working with them to achieve their ambitions. They were supported to make positive choices with their volunteer befrienders who are passionate about their role and making a difference.

The Befriending Service has shown commendable flexibility by offering 1:1 sessions tailored to individual needs, including the continued development of lunchtime sessions for children which were initially introduced two years ago.

This person-centred approach continues to keep support accessible and effective by offering:

- **Quieter lunchtime sessions** for children who may feel overwhelmed at busier times.
- **Structured support** to help children regulate behaviour through consistent routines.
- **Flexible access** for children with adjusted school timetables or additional needs.
- **Dedicated 1:1 volunteer support**, with staff involvement where needed.
- **More frequent sessions** for children needing additional consistency or support during crisis periods.
- **Alternative session times** to suit children, families and volunteers, including those who find after-school sessions difficult.

This adaptable approach not only meets the immediate needs of the children but also contributes positively to their overall well-being and development.

The team continued to attend children's professional meetings such as Team Around the Child (TAC). Our colleagues in the Children's Services sector really value the contribution we can make to improve children's wellbeing and socialisation.

We continue to make best use of our local facilities and in the last twelve months the team have enjoyed collaborating and accessing:

- Craigtoun Park
- St Andrews Botanic Garden
- St Andrews Aquarium
- Himalayas Putting Course
- Secret Bunker
- Camperdown Zoo and Park
- Scottish Deer Centre
- Cairnie Fruit Farm
- Bowhouse Alpacas

Staying in the Rose Lane Centre also remains a firm favourite, with children choosing to play games, bake, be creative through arts and crafts, or just hang out with their volunteers and the other children. They enjoy their relationship with their Befrienders and the other children they meet.

In partnership with Youth 1st, Families First organised a Litter Pick-nic on a local beach before sharing a picnic together. Despite challenging weather conditions, the event was well attended and supported environmental awareness, climate action and community engagement.

One highlight of the year has been supporting several young people across our services to work towards their High 5 Awards in Climate Action Studies through this partnership. Through creative and environmentally themed projects, children transformed discarded clothing and decorations into imaginative new items, culminating in a playful fashion show celebrating sustainability.

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Visits to St Andrews Aquarium deepened their understanding of plastics and ocean conservation, while baking and cooking sessions promoted healthy, cost-effective living.

The Befriending Service was able to make a difference by:

- Attending professional meetings ensuring a joined-up approach to support our children and young people.
- Maintaining a flexible service delivery so that we could befriend in the community and offer befriending at times that were convenient to the children and their families.
- Working between Families First services to support some of our families holistically.
- Working in partnership with local community groups to provide new opportunities for our children and young people.

This is what some children and young people told us about their Befriending sessions during 2025–2026.

- 100% of children enjoyed their befriending sessions.
- Their favourite things to do at Befriending were putting on dance shows, playing hide and seek, days out, bug hunting, making and eating snacks, making slime, drawing, talking, playing with clay and making models.
- One child told us ... *"I love coming to FF. I love baking and doing crafts and playing games. I feel happy."*

The Family Support Service, coordinated by Alexis, supports the parents and carers of the children and young people we work with. Support to parents and carers is available through one-to-one intensive support, group activities, drop-in support and family days. The Family Support Service enjoyed the help of volunteers for both group and individual support.

The parents and carers who choose to access support from us tend to be facing many challenges in life, from their own historical experiences, enduring poor mental health to difficulties with low-income and housing. Our ultimate goal is to enhance stability and safety for the whole family. Alexis has continued to offer intensive one-to-one support around social and mental wellbeing and school advocacy work. She has worked hard to gain and maintain the trust of all the parents and carers who feel threatened or at risk in their personal lives.

Over the past year, the Family Support Service has continued to provide enriching and memorable experiences for families through a series of well-attended events and wider community activities. These opportunities offered fun, relaxation and shared experiences while also strengthening peer support, confidence, wellbeing and community connection among participants.

Easter Family Day: Supported by St Leonards School, the Easter Family Day was extremely well attended and received positive feedback from families. Activities included face painting, a chocolate fountain, games and Easter egg giveaways, creating a welcoming and enjoyable celebration for children, young people and their families.

Summer trip to Almond Valley: Following a suggestion from a service user, the Summer Family Day took place at Almond Valley. The trip was highly successful, with excellent feedback from families who valued the opportunity to spend time together, enjoy the attractions and animal experiences, and create lasting memories.

October Family Day: The October Family Day, another highlight from the year, with particularly positive feedback about the Animal Man session. Additional activities included Halloween-themed crafts, biscuit decorating, chocolate apple making and a family-friendly film breakout area. All children and young people received a treat bag to take home.

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Christmas Panto: Families First were delighted to receive support with 90 tickets for families and the team to attend Aladdin at the Byre Theatre. An evening of wonder, magic and connection awaited and helped kick start the festive time.

Feedback from participants consistently indicates that these events are highly valued, with many families expressing that such outings would not be possible without the support of Families First. By organising and facilitating these family days, the service continues to play a crucial role in enhancing the well-being and cohesion of the families we support.

The following testimony highlights the Family Support Service and demonstrates the impact having this support in place has on parents:

"I have received support and worked with Alexis over the last few years now through Families First. The last year has been very difficult for me and my boys. There has been a lot of upsets and incidents happen in our family.

Both my boys have additional needs. My oldest has Crohn's Disease and my youngest has ADHD and Tourette's, which can be very challenging times. I also suffer from PTSD and mental health issues. I was in a bad car crash last year. I'm now on crutches all the time and waiting for an operation on my hip. Alexis has been my rock. She listens and supports me and is always there at the end of the phone if I need to talk to her. We meet every 2 weeks, sometimes weekly if I need extra support.

As I can't walk any distance, due to being on crutches and in so much pain. We meet for a coffee and a chat where I live. Alexis makes me feel relaxed and she is easy to talk to, I feel comfortable telling her about anything that has happened in my life and what has been going on for me since I last spoke to her. I have experienced some very dark days recently and when chatting with Alexis, she helps me to see that my boys need me and to keep pushing forward.

After my sessions with Alexis I always feel a bit calmer and she will offer support and advice to help me deal with what is upsetting or worrying me.

Everyone needs an Alexis in their life; I don't know where I would have been if it hadn't had the support I have received from her.

Alexis is an amazing person and I'm so grateful that my family was referred to Families first, initially more for my boys. However, the service has been great for me also."

This is what some parents and carers told us about the difference they felt being involved with the Family Support Service made to them:

- *Alexis in particular has been extremely proactive in supporting myself and family. She is a listening ear that I can vent my frustrations to. She never judges and gives great advice and support which has helped me through a difficult time.*
- *Getting me out into the community! Without the 1-1 support to go out to a cafe I just wouldn't manage and would be cooped up at home!*
- *Having someone there to talk to that doesn't judge and understands has made me feel less alone.*
- *It has given me a space where I can speak other people in same position as me as well offered me courses that help myself and my family.*
- *Helps support my daughter through a tricky part of her life, 1:1 with Alexis has helped me feel more confident within myself and set small achievable targets to help get me out more and just being able to talk to a safe person has helped me loads.*
- *My support worker Alexis has helped me through the toughest year of my life and I can honestly say if I didn't have her support, I may not be here.*
- *Feel supported. FF give carers a voice and a platform where you feel valued.*
- *Alexis helps me with my house conditions, managing bills, contact with the schools, meetings with the schools, etc. I wouldn't manage all this without the support.*
- *It is nice to meet other people.*

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- *Family Days are great! Kids and myself love these days. Meeting Alexis 1:1 helps me lots; gives me someone to talk to I trust. Having lunch group to come to every week is great. I have made new friends.*

This year we reached **121** adults and children in our **Family Support Service**. We worked with **32** adults directly, receiving intensive, medium and drop-in support, **89** additional adults and children joined other activities including family events, **7** remained on our waiting list and **5** did not take up the offer of a place in service due to a change in circumstances.

The **Young People's Support Service**, coordinated by Youth Worker, Kathryn and with support from Alison, Services Manager, continued to offer children and young people support in youth groups, school and during school holidays.

Transition Groups have helped **61** primary 7 pupils with additional support needs transition to their catchment area high school – Madras College and Bell Baxter. We host these groups in their respective high schools and promote peer support and new friendships, encouraging the young people to support each other during their transition. We also offer opportunities for pupils to explore their new school informally, meet their new teachers and discuss their worries in a safe environment.

The team ran four sessions between April and June in each school. The young people were fully engaged in the programme which included 'getting to know you', 'hopes and worries' and 'question and answer' sessions with a teacher, learned about timetables, and had a school tour. Young people also had the opportunity to sign up for a summer holiday activity session; ensuring they could have an opportunity to remain connected during the holidays. After the summer holidays we offered fortnightly lunchtime drop-in sessions. These provided the young people with an opportunity to pop by and seek further support, share good news stories, and participate in activities to build and sustain new friendships overall, supporting their settling in period during a key transition time in their lives. The team received positive feedback from the pupils, parents and carers and school staff.

This year Alison supported **26** children and young people individually in school with their anxieties around school including Emotionally Based School Avoidance (EBSA). By providing this support and attending school meetings she was able to help the young people achieve to the best of their ability. This can also have a positive impact on their personal relationships with their friends, classmates, teachers, family and wider community, which in turn can have a positive impact on their education and future career choices. The services we offer young people have a cumulative effect that is far reaching.

Alison provided targeted support to children and young people experiencing various educational challenges. Interventions ranged from addressing short-term classroom difficulties to facilitating long-term reintegration into mainstream education.

During the summer of 2025 we provided **Holiday Activities** for children and young people across five areas of North East Fife: Tayport, Leuchars, St Andrews, East Neuk and Cupar. By offering activities within local communities, we reduced barriers to participation, supported inclusion and enabled children and young people to strengthen friendships and social connections in familiar settings.

Children took part in a range of sports and STEM activities, alongside outings to The Scottish Deer Centre, Cairnie Fruit Farm, Camperdown Park and Scotland's Secret Bunker. The programme also included B:Active sessions delivered with Marianne from Youth 1st, alongside games, crafts and activities that promoted creativity, teamwork, environmental awareness and community engagement. The programme ended with a barbecue and toasted s'mores at Tentsmuir Forest; providing a fun and memorable end to the summer.

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Throughout the year, we expanded our provision of activities beyond the traditional school holidays, collaborating with local organisations to deliver enriching experiences for children and young people within our community. These included supported surfing through the Wave Project, creative pottery sessions, animal welfare learning through an alpaca experience, photography opportunities and sports events.

A highlight of our wider holiday programming was the May in-service day sports event, delivered in partnership with Saints Sport at the University of St Andrews and the St Andrews Rotary Club following the success of the previous year's sports day. Activities included archery, dodgeball, tennis, team games and a variety of ball sports, promoting physical activity, teamwork, confidence and community engagement.

October holiday activities included inclusive recreational cheerleading sessions supported by a Families First volunteer from the University cheerleading team and a rugby session at the University of St Andrews Sports Centre delivered by a volunteer from the University rugby club and a teammate.

Kathryn continued to take the lead on running our specialised **Youth Groups, Transition Groups** and also helped deliver our summer programme, Christmas campaign and schools' work.

Our **Youth Groups** are small, supported groups with a high adult to young person ratio, to enable individual work where needed. Each group brought together 8 young people aged 11-16 years with a variety of additional support needs. Their sessions facilitated opportunities for them to improve their mental and physical health and reduce their isolation by positively engaging with their peers, making and maintaining friendships, developing appropriate social skills, and building confidence and self-esteem. They were encouraged to take responsibility by making appropriate choices and decisions regarding matters that affected them within the group.

In response to the young peoples expressed interest in arts and crafts, particularly pottery, we successfully secured funding from the Old Course Hotel in St Andrews. This enabled us to work with a local art studio to deliver two pottery sessions for each group. This project nurtured creativity and skills development while honouring the voices of our young people by bringing their ideas to life through meaningful, hands-on experiences.

The young people in Youth Group continue to take the lead in deciding what they would like their sessions to look like. We ran four youth groups over each two-week period, with the young people attending once a fortnight, enabling us to support **38** young people during the year.

Over the past year, the Young People's Support Service Youth Groups have continued to thrive through a truly person-centred and collaborative approach. Young people worked closely with staff to co-create their own programme of activities, ensuring their voices were central to every stage of planning. Creative consultation sessions transformed programme development into a fun, engaging experience - empowering the young people to shape activities that reflected their interests and aspirations.

From January to April, we undertook a cookery project aimed at tackling food poverty and reducing food waste, while supporting the personal and professional development of young people through completion of Dynamic Youth Awards booklets. The project explored themes including healthy, affordable meals, different cultures, locally sourced and seasonal produce, and practical cooking skills.

This year's programme not only offered fun and connection but also promoted skill-building, confidence, and youth leadership. By centring young people's voices and ideas, the Youth Groups have created a space where creativity and personal growth continue to flourish.

Across all our Services, this year we reached **185** children and young people. We worked with **152** directly, **33** indirectly, **27** remained on our waiting list and **18** did not take up the offer of a place in service due to a change in circumstances.

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69 children and young people received more than one service from Families First such as Befriending or Youth Group plus holiday activities, transition support and in school support.

We take **Volunteer Recruitment and Retention** very seriously and recognise it as a significant undertaking. We want to ensure that the children, young people and families are kept safe and have the best possible experience while enjoying the services of Families First. We also want to ensure volunteers have a positive experience that they will take with them when they move on.

When a volunteer decides that they would like to have a role with Families First we ensure they are fully trained, understand the importance of committing to the role, receive on-going training if required, and receive consistent, continuous support.

This year saw us exceeding all previous years with a record **150** volunteers supporting Families First activities and services. Our volunteers contributed **2,404** hours of their time. **7** of whom reached the milestone of individually, having contributed **100** hours of volunteering service. Bringing tremendous effort, commitment and care, we are incredibly grateful to all of our wonderful volunteers for supporting our work and making all that we do possible.

This is what volunteers told us when we asked about the difference volunteering made to them:

- *It has helped me support my children to make positive choices and one now also volunteers. It has made me more confident to try new things.*
- *I'm retired so it gives me positive structure to the week.*
- *It's something that I always look forward to, and I definitely think it's important.*
- *Made me feel proud of my abilities when it comes to communicating and understanding younger kids.*
- *Made me value the St Andrews community and the work local charities put in to help others. It has made me really appreciate the town and lovely staff at Families First.*
- *I always look forward to befriending and feel that I have learnt a lot and building a very meaningful relationship with my befriender.*
- *Honestly, getting to know the staff has been a real bonus. Before and after each session everyone is so so nice.*
- *Showed me the real difference in being consistent and the results that comes from dedicating to something.*
- *Getting to spend time regularly with non-students/university staff.*
- *Just being able to feel more involved in local community since I'm so far from here!.*
- *It is a break from everything else.*
- *Given me an insight into how charities like this work!.*
- *Better broad understanding of other peoples lives and needs.*
- *It has increased my knowledge and understanding of the local community, and the challenges faced by families, and ways of dealing with the challenges and difficulties. I've also learnt more about the work of Families First, as well as other voluntary and statutory organisations and charities in North east Fife, and further afield.*

What service users told us...

Parents and Carers

- *"My child likes going and taking part in the activities and has even made a bond with the staff. He is making more friends and playing games.*
- *FF helps them feel included and listened to and less lonely. My children have made lasting connections with staff and befrienders that has helped them feel happier and more secure.*

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- *Families first had helped so much with allowing my daughter to explore her feelings and new foods!*
- *FF has helped her to be calm and happy and enjoy doing things more that she's really good at.*
- *He is more confident to talk to people and build relationships with family first.*
- *They are calmer when they come home.*
- *In every way, [they] would be lost if it was not for the gift of FF.*
- *She likes to go to FF.*
- *[they] love FF, she counts down the days until her session.*
- *Son has bonded with male befriender – a positive, healthy male role model.*
- *[He] is definitely less isolated. He was shy, didn't mix with others, often played or preferred to be on his own. [He] is gaining more confidence after his sessions. I have seen he is more outgoing.*
- *[He] enjoys the relaxed and nice environment. I have seen positive differences. He comes home happy after the sessions and speaks fondly of the activities. He has nice stories to share and seems to belong.*
- *FF helps a lot in terms of building his confidence and be himself. Thank you. The love, patience, understanding and support from Families First is very much appreciated. He always looking forward to go for Youth group every fortnightly. That says a lot about the amazing services provided by FF. Thank you.*
- *Listening to how she and I feel and help in any way they possibly can. They are a brilliant organization.*
- *She has become more confident around others and makes friends easier. She is also more confident and willing to try different clubs as long as she has a friend that goes as well.*

Young people

When asked what difference coming to youth group sessions has had for them, answers included:

- *More confident.*
- *It has made me less bored.*
- *Feel as though I've made new friends. I really like this place.*
- *I've learnt that I can go to anyone whenever I need help with something.*
- *Youth Group is something I look forward to all week. I feel safe at Youth Group.*
- *I feel more confident talking to people.*
- *I tried things I wouldn't usually try.*
- *This is sort of my favourite group! I like to hang out with my friend!*
- *Made new friends.*
- *I'm more social.*
- *Happier.*

Befriending children

When asked what difference coming to befriending sessions had for them. Responses included:

- *Happy*
- 
- *Try new things. Look forward to it.*
- *Every time I come here I'm so excited. I love it!*
- *I like coming to BF after school. I like being with my befriender.*
- *Like to meet volunteer.*
- *Because I get to make slime.*
- *Somebody to talk to about cats.*
- *It makes me happy.*

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- *I feel happier.*
- *It made me feel happy. I like one on one time with my befriender.*
- *I'm happy.*

Referrer feedback included:

- *Families First staff are always prompt in their responses and are completely committed to providing support for their young people through their work alongside school. They work in absolute collaboration with the school to get it right for the child at the centre. Families First staff are kind, nurturing and respectful in their interactions. They speak eloquently and supportively in meetings, showing no judgement and are always solution-focused. It is a pleasure to work with Families First staff.*
- *The staff are all incredibly friendly and professional, responding in a timely manner to all communication*
- *We have a great relationship with Families First and always work together where possible. They are highly responsive.*
- *All staff interactions are a pleasure - friendly, professional and effective.*
- *We have many students to attend Families First and they always speak really highly of the fun times they've had. I think they're highly supportive of children within their network and have a really positive impact.*

Challenges and Opportunities

As in previous years, Families First has faced its fair share of challenges and opportunities, with our biggest challenge, as always, raising enough income to deliver our services. We were blessed to have a number of successful bids this year which has given us a good starting position for the financial year. We know that we will need to work rigorously this year to secure funding for 2026–2027 and beyond. Fundraising is a constant challenge, especially when we get feedback from grants and trusts advising us of being continually oversubscribed with an average 10% success rate due to there being insufficient funds for the number of requests received. We always request feedback following unsuccessful applications to enable us to improve for future bids.

A continuing challenge remains the number of referrals for children with more complex needs, alongside the intense support required for the children already in our services as their needs change and become more complex. Over the past four years the team have attended more and more school meetings for the children we work with. These meetings include school review meetings, Looked After Child (LAC) meetings, Wellbeing meetings and advocacy support for parents. We value the role of working with our colleagues in the sector and being part of the team around the child, but it creates additional workload as we plan and prepare for these meetings and then follow up with our obligations to the child.

As noted above, we welcomed opportunities to work with others in our community this year. Partnership working with Education, Social Work, NHS/CAMHS, Youth 1st, the University of St Andrews, St Andrews Rotary Club, Kilrymont Rotary Club, St Andrews Preservation Trust, The Wave Project, and many other local partners and supporters have helped us extend the range of support and activities available to children, young people and families.

ScotGEM is a four-year graduate entry medical programme. It is designed to develop doctors interested in a career as a medical generalist within NHS Scotland. The programme is tailored to meet the current and future needs of the NHS in Scotland and focuses on rural medicine and healthcare improvement.

We have welcomed the ongoing opportunity to work with the University of St Andrews ScotGEM programme and were delighted to welcome two further interns from the Careers Service, both of whom continued volunteering with us following the end of their placement.

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The staff team

The Trustees are truly grateful to the staff team for all they do to ensure Families First remains a respected and viable organisation within the community. They know the key to Families First's success is the stability and commitment of the staff and volunteers to ensure services and business flow smoothly. With appropriate staffing levels in place, we were able to see movement on our waiting lists and increased volunteer numbers.

The team, who have delivered services, line managed volunteers, collated data, managed the business, raised funds, worked in partnership with external agencies and connected with the children, young people and their families, comprised:

- CEO –Gemma Nicolson.
- Family Support Coordinator – Alexis Rinaldy.
- Finance Manager – Neryl Malcomson.
- Office Assistant – Laura Turnbull.
- Office Manager – Sarah Martin.
- One-to-One Befriending Coordinator – Jan Clarke.
- Transport Coordinator – Chris Johnstone (left 31 July 2025).
- Volunteer Coordinator – Kirsten Watson.
- Services Manager – Alison Miller.
- Youth Worker – Kathryn Henderson.
- Youth Worker – Morven Craig.

The staff have undertaken **116** training and development opportunities, in person and online, this year recognising that improving their knowledge and expertise greatly improves business flow and the service they can offer children, young people and adults. Training and learning opportunities also included partnership-based sessions for staff, volunteers and families, including Building Happiness in Your Child with Wendy Simpson from CAMHS, Terrence Higgins Trust training and Tourette Scotland awareness training. These opportunities increased knowledge, confidence and understanding across the team and wider Families First community. Some notable training included:

- Laying a foundation of wellbeing with neuro inclusive service provision.
- Engaging Safely with Male Perpetrators of Domestic Abuse.
- Hoarding Interventions.
- Creating a meaningful and effective strengths-based culture.
- Digital World Opportunities & Risks for Adolescents.
- Multi-Agency Vulnerable Young Person's Protocol.
- Volunteering - A Human Rights and Equalities First Approach.
- Charity Leaders Fraud and Cyber Awareness.
- Understanding the impact of trauma and responding in a trauma-informed way.
- Furthering Financial Resilience & the importance of investments.
- Managing Data Protection risks in the workplace.
- Relationships, consent and STI's.
- Positive Steps to Increase Mental Wellbeing.
- Compassionate, Connected & Effective Teams.
- What it's like to live with Tourette's and how you can begin to support someone with Tourette's.

FAMILIES FIRST – ST ANDREWS
(Limited by Guarantee)

Trustees' Annual Report

for the year ended 31 March 2026

We were delighted to welcome our two new Board Trustees, David Neilson and Shirley Towns.

Considerable work was undertaken throughout 2025 to review our Memorandum and Articles of Association. We were delighted to have Board Trustees approve our new and updated Articles of Association at our AGM on 30 September 2025.

At the last Strategy meeting held on 11 November 2025 the Board focused on reviewing our strategic priorities for the year ahead following our new CEO having had a period of time to settle into her new role.

Financial position and review of the year

The net movement in funds for the year was a surplus of £50,259 (2025 – £56,421). The reserves carried forward amount to £310,945 (2025 - £260,686) which include unrestricted funds of £239,025 (2025 - £170,443) and restricted funds of £71,920 (2025 - £90,243).

Future plans

There will always be a core group of children and young people, with additional support needs, who require opportunities to socialise and receive emotional support. We still aim to build children's confidence, self-esteem and opportunities for life beyond Families First.

Goals for Families First for the coming year are:

- Explore opportunities to improve premises to better meet the needs of the Families First team and families.
- Diversify and strengthen funding and income streams.
- Improve our data systems.
- Continuous Service Improvement.
- Amplifying our voice and visibility.

Aims for service users:

- Improve social connections.
- Improve personal development.
- Improve personal wellbeing.

Investment policy

Families First currently have two bank accounts and four savings accounts to ensure that if our income goes above £120,000, we can protect our funds in line with the Financial Services Compensation Scheme (FSCS). This is kept under constant review to ensure our funds remain secure.

Reserves policy

The Board seeks to maintain reserves of between 3 and 6 months of planned expenditure to maintain organisational resilience in the face of financial fluctuations. This protects against unforeseen loss of income and acts as a buffer against unanticipated expenditure.

FAMILIES FIRST – ST ANDREWS

(Limited by Guarantee)

Trustees' Annual Report

for the year ended 31 March 2026

Going concern

We have seen another successful year of fundraising for Families First and we are pleased to report that we have already secured several funds for the financial year 2026–2027. The financial position in June 2026 is that we have secured funds totalling **66.8%** of our anticipated budget for 2026-2027. Fundraising remains a key focus in our future plans, and we will work in partnership with other agencies to aid our ongoing efforts to secure funding for the short and longer term.

Structure, Governance and Management

The charity is a company limited by guarantee, incorporated on 7 November 2001 and governed by its Memorandum and Articles of Association. The charity is administered by the trustees who meet as required during the year. The day to day operations of the charity are overseen by the Chief Executive Officer and governed by the trustees.

The charity has procedures for the induction and training of trustees which include a briefing meeting with the Chairperson or Secretary and provision of copies of the Memorandum & Articles of Association and most recent Accounts and other relevant documents.

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to major risks.

Reference and Administrative Information

Charity registration number:	SC032506
Company registration number:	SC225041
Operational address & Registered Office:	Rose Lane Centre, 132 South Street, St Andrews, Fife, KY16 9EW
Independent Examiner:	Joanne Paul CA, Henderson Black & Co, Chestney House, 149 Market Street, St Andrews, Fife, KY16 9PF
Secretary:	Sarah Martin

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. The trustees serving during the year and since the year end, with details of their specific roles, were as follows:

Linda McArthur Maclean	(Chairperson from 30 September 2025) (previously Business Development and Finance)
Sam Robertson	(Vice Chairperson, Treasurer and Business Development and Finance)
Alison Cartwright	(Chairperson) (resigned 30 September 2025)
Andrea Gaffney	(Friends of Families First)
Jane Holmes	(Friends of Families First)
Christina Mackenzie	(Human Resources)
Claire McIntyre	(Human Resources)
David Neilson	(Friends of Families First) (appointed 3 September 2025)
Ian Smith	(Business Development and Finance) (resigned 30 September 2025)
Shirley Towns	(Business Development and Finance) (appointed 28 October 2025)

**FAMILIES FIRST – ST ANDREWS
(Limited by Guarantee)**

Trustees' Annual Report

for the year ended 31 March 2026

Trustees' responsibilities in relation to the financial statements

The trustees (who are the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its income and expenditure for that period.

In preparing those financial statements the trustees are required to:

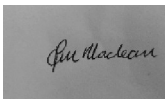
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees 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.

Small company exemptions

The trustees have prepared this report in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the trustees and signed on their behalf by:



**Linda McArthur Maclean
Trustee**

Date: 26/08/2026

FAMILIES FIRST – ST ANDREWS
(Limited by Guarantee)

Independent Examiner's Report to the Trustees of Families First – St Andrews

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 16 to 25.

Respective Responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees for my work or for this report.

Basis of Independent Examiner's Statement

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

Independent Examiner's Statement

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

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

Joanne Paul

Joanne Paul CA
Partner
Henderson Black & Co
Chartered Accountants

Chestney House
149 Market Street
St Andrews
Fife, KY16 9PF

Date: 26/08/2026

**FAMILIES FIRST - ST ANDREWS
(LIMITED BY GUARANTEE)**

**Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 31 March 2026**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Income and endowments from:							
Grants and donations	5	159,510	243,771	403,281	95,721	315,806	411,527
Charitable activities		620	-	620	1,251	-	1,251
Investments		5,269	-	5,269	5,314	-	5,314
Total Income		<u>165,399</u>	<u>243,771</u>	<u>409,170</u>	<u>102,286</u>	<u>315,806</u>	<u>418,092</u>
Expenditure on:							
Raising funds		6,692	-	6,692	5,427	-	5,427
Charitable activities	6	90,125	262,094	352,219	80,088	276,156	356,244
Total Expenditure		<u>96,817</u>	<u>262,094</u>	<u>358,911</u>	<u>85,515</u>	<u>276,156</u>	<u>361,671</u>
Net income/(expenditure)		68,582	(18,323)	50,259	16,771	39,650	56,421
Transfers between funds	13	-	-	-	2,863	(2,863)	-
Net movement in funds		<u>68,582</u>	<u>(18,323)</u>	<u>50,259</u>	<u>19,634</u>	<u>36,787</u>	<u>56,421</u>
Reconciliation of funds:							
Total funds brought forward		<u>170,443</u>	<u>90,243</u>	<u>260,686</u>	<u>150,809</u>	<u>53,456</u>	<u>204,265</u>
Total funds carried forward		<u><u>239,025</u></u>	<u><u>71,920</u></u>	<u><u>310,945</u></u>	<u><u>170,443</u></u>	<u><u>90,243</u></u>	<u><u>260,686</u></u>

The statement of financial activities includes all gains and losses in the year.

All income and expenditure derive from continuing activities.

The notes on pages 19 to 25 form an integral part of these accounts.

**FAMILIES FIRST - ST ANDREWS
(LIMITED BY GUARANTEE)**

Balance Sheet as at 31 March 2026

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Fixed assets							
Tangible assets	8	4,362	-	4,362	6,823	-	6,823
		<u>4,362</u>	<u>-</u>	<u>4,362</u>	<u>6,823</u>	<u>-</u>	<u>6,823</u>
Current assets							
Debtors and prepayments	9	5,249	620	5,869	5,339	496	5,835
Cash in bank and on hand		242,231	77,355	319,586	169,916	124,905	294,821
		<u>247,480</u>	<u>77,975</u>	<u>325,455</u>	<u>175,255</u>	<u>125,401</u>	<u>300,656</u>
Liabilities							
Creditors: amounts falling due within one year							
Creditors and accruals	10	12,817	6,055	18,872	11,635	35,158	46,793
		<u>12,817</u>	<u>6,055</u>	<u>18,872</u>	<u>11,635</u>	<u>35,158</u>	<u>46,793</u>
Net current assets		<u>234,663</u>	<u>71,920</u>	<u>306,583</u>	<u>163,620</u>	<u>90,243</u>	<u>253,863</u>
Total net assets		<u>239,025</u>	<u>71,920</u>	<u>310,945</u>	<u>170,443</u>	<u>90,243</u>	<u>260,686</u>
The funds of the charity:							
Unrestricted income funds							
General Fund	13	239,025	-	239,025	170,443	-	170,443
		<u>239,025</u>	<u>-</u>	<u>239,025</u>	<u>170,443</u>	<u>-</u>	<u>170,443</u>
Restricted income funds:							
Restricted Funds	13	-	71,920	71,920	-	90,243	90,243
		<u>-</u>	<u>71,920</u>	<u>71,920</u>	<u>-</u>	<u>90,243</u>	<u>90,243</u>
Total charity funds		<u>239,025</u>	<u>71,920</u>	<u>310,945</u>	<u>170,443</u>	<u>90,243</u>	<u>260,686</u>

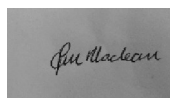
For the financial year ended 31 March 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

Approved by the trustees and signed on their behalf by:-



Linda McArthur Maclean (Trustee)

Date: 26/08/2026



Sam Robertson (Trustee)

Date: 25/08/2026

Company Registration Number: SC225041

The notes on pages 19 to 25 form an integral part of these accounts.

**FAMILIES FIRST - ST ANDREWS
(LIMITED BY GUARANTEE)**

**Statement of Cash Flows
for the year ended 31 March 2026**

	Notes	Total Funds 2026 £	Total Funds 2025 £
Cash flows from operating activities:			
Net cash provided by operating activities (see below)		24,765	20,322
Cash flows from investing activities:			
Purchase of tangible fixed assets	8	-	(3,357)
Net cash used by investing activities		-	(3,357)
Change in cash and cash equivalents in the year		24,765	16,965
Cash and cash equivalents brought forward		294,821	277,856
Cash and cash equivalents carried forward		319,586	294,821
Analysis of changes in net debt		2026	2025
		£	£
Cash at 1 April		294,821	277,856
Cash flows in year		24,765	16,965
Cash at 31 March		319,586	294,821
Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds		50,259	56,421
Add back depreciation charge	8	2,461	3,473
Increase in debtors		(34)	(1,113)
Decrease in creditors		(27,921)	(38,459)
Net cash provided by operating activities		24,765	20,322

FAMILIES FIRST - ST ANDREWS (LIMITED BY GUARANTEE)

Notes to the Financial Statements for the year ended 31 March 2026

1 Accounting policies

Charity information

Families First - St Andrews is charitable company limited by guarantee, governed by its memorandum and articles of association. It is a registered charity with the Office of the Scottish Charity Regulator. The operational address is Rose Lane Centre, 132 South Street, St Andrews, Fife, KY16 9EW.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of Preparing the Financial Statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

These financial statements are presented in pounds sterling, the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

1.2 Preparation of accounts on a going concern basis

The trustees are of the view that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Fund accounting

Funds held by the charity are either unrestricted or restricted in purpose. Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds are funds that 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.

Within restricted funds, some costs are not directly attributable to any individual fund and the charity uses a method of apportionment to fairly allocate such costs between the restricted funds. The basis of the apportionment is the extent of usage of a resource and, in terms of salary costs, the amount of staff time spent on each activity.

1.3 Income recognition

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

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.4 Expenditure

Expenditure is recognised 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 reliably. The charity is not registered for Value Added Tax and accordingly all expenditure includes Value Added Tax which cannot be recovered.

1.5 Tangible fixed assets and depreciation

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows: Equipment (all classes) 20%.

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks.

FAMILIES FIRST - ST ANDREWS (LIMITED BY GUARANTEE)

Notes to the Financial Statements for the year ended 31 March 2026 (continued)

1.7 Financial instruments

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

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 measure at present value of the future receipts discounted at market rate of interest.

Classification of financial liabilities

Financial liabilities are classified according to the substance of the contractual agreements entered into.

Basic financial liabilities

Basic financial liabilities, including creditors are classified as debt, and are initially recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business 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.

1.8 Deferred income

Grantors may specify a time period which limits the charity's ability to spend a grant. When income is received in advance of the specified time period, it is deferred until the charity has performed the activity related to the specified time period.

1.9 Pensions

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

1.10 Judgements in applying accounting policies and key sources of estimation

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 available from other sources. The estimates and associated assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates. In preparing these financial statements, the trustees have made the following judgements:

Accruals

Trustees estimate the requirements for accruals using post year end information. This identifies costs that are expected to be incurred for services provided by other parties. Accruals are only released when there is a reasonable expectation that these costs will not be invoiced in the future.

2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £1.

3 Control

Control of the charity lies in the hands of the members who elect the trustees.

4 Taxation

The charity is exempt from tax on income and gains to the extent that these are applied for its charitable objects.

FAMILIES FIRST - ST ANDREWS
(LIMITED BY GUARANTEE)

Notes to the Financial Statements for the year ended 31 March 2026 (continued)

5	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Income from grants and donations						
Grants	79,700	242,971	322,671	33,911	292,126	326,037
Donations	79,810	800	80,610	61,810	23,680	85,490
	<u>159,510</u>	<u>243,771</u>	<u>403,281</u>	<u>95,721</u>	<u>315,806</u>	<u>411,527</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
6 Expenditure on charitable activities						
Salaries	51,102	215,379	266,481	39,782	214,733	254,515
Social security costs	11,494	10,218	21,712	7,051	9,374	16,425
Pension contributions	5,915	4,169	10,084	3,957	5,337	9,294
Travel expenses	549	37	586	403	88	491
Direct expenses of activities	3,746	24,661	28,407	6,385	29,863	36,248
Training and recruitment expenses	645	2,117	2,762	4,238	4,731	8,969
Insurance	1,796	838	2,634	2,005	1,070	3,075
Heat and light	2,155	904	3,059	3,040	2,980	6,020
Repairs and cleaning (including wages in 2025)	3,027	1,597	4,624	3,321	3,607	6,928
Subscriptions and memberships	251	135	386	154	180	334
Advertising	325	-	325	218	109	327
Computer and office expenses	4,310	1,312	5,622	3,962	3,129	7,091
Legal and professional fees	-	232	232	38	39	77
Payroll preparation costs	592	272	864	658	369	1,027
Independent Examiner's fee	1,757	223	1,980	1,403	547	1,950
Depreciation	2,461	-	2,461	3,473	-	3,473
	<u>90,125</u>	<u>262,094</u>	<u>352,219</u>	<u>80,088</u>	<u>276,156</u>	<u>356,244</u>

Within the foregoing expenses of charitable activities the trustees regard the salaries as support costs.

7 Staff costs and numbers	2026 £	2025 £
Salaries	266,481	257,554
Social security costs	21,712	16,735
Pension contributions	10,084	9,294
Life assurance premiums	703	1,009
Total	<u>298,980</u>	<u>284,592</u>
The average number of employees during the year was as follows:	2026 Number	2025 Number
Business support services	5	5
Service delivery	5	6
	<u>10</u>	<u>11</u>

No employee earned at a rate in excess of £60,000 per annum (2025 - none).

The key management personnel of the charity comprise the Trustees, the Chief Executive Officer, the Services Manager, the Office Manager and the Finance Manager whose employee benefits total £97,957 (2025 - £95,749).

FAMILIES FIRST - ST ANDREWS
(LIMITED BY GUARANTEE)

Notes to the Financial Statements for the year ended 31 March 2026 (continued)

8 Tangible fixed assets

	Office equipment & furnishings £	Games & activity equipment £	Computer equipment £	Total £
Cost:				
As at 1 April 2025	2,358	3,639	35,010	41,007
Additions	-	-	-	-
As at 31 March 2026	<u>2,358</u>	<u>3,639</u>	<u>35,010</u>	<u>41,007</u>
Depreciation:				
As at 1 April 2025	2,352	2,851	28,981	34,184
Charge for the year	-	394	2,067	2,461
As at 31 March 2026	<u>2,352</u>	<u>3,245</u>	<u>31,048</u>	<u>36,645</u>
Net book values:				
As at 31 March 2026	<u><u>6</u></u>	<u><u>394</u></u>	<u><u>3,962</u></u>	<u><u>4,362</u></u>

Tangible fixed assets

	Office equipment & furnishings £	Games & activity equipment £	Computer equipment £	Total £
Cost:				
As at 1 April 2024	2,358	3,639	31,653	37,650
Additions	-	-	3,357	3,357
As at 31 March 2025	<u>2,358</u>	<u>3,639</u>	<u>35,010</u>	<u>41,007</u>
Depreciation:				
As at 1 April 2024	2,352	2,457	25,902	30,711
Charge for the year	-	394	3,079	3,473
As at 31 March 2025	<u>2,352</u>	<u>2,851</u>	<u>28,981</u>	<u>34,184</u>
Net book values:				
As at 31 March 2025	<u><u>6</u></u>	<u><u>788</u></u>	<u><u>6,029</u></u>	<u><u>6,823</u></u>

FAMILIES FIRST - ST ANDREWS
(LIMITED BY GUARANTEE)

Notes to the Financial Statements for the year ended 31 March 2026 (continued)

9 Debtors	Unrestricted Funds	Restricted Funds	Total 2026	Unrestricted Funds	Restricted Funds	Total 2025
			£			£
Other debtors	-	500	500	-	286	286
Gift-aid recoverable	2,126	-	2,126	2,280	-	2,280
Prepayments	3,123	120	3,243	3,059	210	3,269
	<u>5,249</u>	<u>620</u>	<u>5,869</u>	<u>5,339</u>	<u>496</u>	<u>5,835</u>
10 Creditors	Unrestricted Funds	Restricted Funds	Total 2026	Unrestricted Funds	Restricted Funds	Total 2025
			£			£
Sundry creditors	3,470	2,106	5,576	3,905	837	4,742
Taxation and social security	7,288	-	7,288	5,743	-	5,743
Accruals	2,059	269	2,328	1,987	-	1,987
Deferred income (note 11)	-	3,680	3,680	-	34,321	34,321
	<u>12,817</u>	<u>6,055</u>	<u>18,872</u>	<u>11,635</u>	<u>35,158</u>	<u>46,793</u>
11 Deferred income	Unrestricted Funds	Restricted Funds	Total 2026	Unrestricted Funds	Restricted Funds	Total 2025
			£			£
As at 1 April	-	34,321	34,321	-	73,270	73,270
Amount released to income earned from charitable activities	-	(34,321)	(34,321)	-	(73,270)	(73,270)
Amount deferred in year	-	3,680	3,680	-	34,321	34,321
As at 31 March	<u>-</u>	<u>3,680</u>	<u>3,680</u>	<u>-</u>	<u>34,321</u>	<u>34,321</u>

12 Related party transactions, trustees and their remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or in kind. The value of the work done by the trustees is not reflected in the accounts as it cannot be quantified.

Donations to the charity during the year, from trustees and related parties, were £928 (2025 - £580).

Expenses reimbursed to trustees during the year were £96 (2025 - £Nil).

**FAMILIES FIRST - ST ANDREWS
(LIMITED BY GUARANTEE)**

Notes to the Financial Statements for the year ended 31 March 2026 (continued)

13 Movement in funds

	At 1 April 2025 £	Income £	Expenditure £	Transfers £	At 31 March 2026 £
Restricted funds					
Alexander Moncur Trust	-	2,500	(2,500)	-	-
Alfred Dunhill Links Foundation	41,666	52,500	(54,791)	-	39,375
Appletree Trust	-	2,500	-	-	2,500
Bank of Scotland Foundation	8,049	10,000	(11,385)	-	6,664
Crerar Trust	-	4,589	-	-	4,589
Dr Guthrie's Association	750	1,000	(750)	-	1,000
Erskine Cunningham Hill Trust	-	1,000	(1,000)	-	-
Fife Council Rural Poverty Action Group - Transport	-	3,000	(3,000)	-	-
Fife Council Rural Poverty Action Group - General	-	540	(399)	-	141
Fife Council - Youth Worker	10,708	-	(10,708)	-	-
Fife Council Service Level Agreement	-	44,730	(44,730)	-	-
Fife Health Charity	3,960	5,960	(5,418)	-	4,502
Foundation Scotland - Baillie Gifford	-	1,664	(1,664)	-	-
Foundation Scotland - Volant	-	7,500	(7,500)	-	-
Garfield Weston Foundation	15,000	-	(15,000)	-	-
The Haremead Trust	-	10,000	(3,336)	-	6,664
Hedley Foundation	-	3,000	(3,000)	-	-
Hugh Fraser Foundation	-	4,000	(4,000)	-	-
James T Howat Charitable Trust	-	500	-	-	500
Mugdock Children's Trust	1,000	1,000	(1,000)	-	1,000
National Lottery Community Fund	-	49,389	(48,904)	-	485
Nationwide	-	6,682	(6,682)	-	-
New Park Educational Trust	4,200	-	(4,200)	-	-
R & A Town Fund	1,960	-	(1,960)	-	-
Robertson Trust	-	22,917	(22,917)	-	-
Rotary Club of St Andrews	450	800	(1,250)	-	-
Russell Trust	-	2,000	-	-	2,000
Sainsbury's	-	1,500	(1,500)	-	-
Scottish Children's Lottery	1,000	-	(1,000)	-	-
St James Place Foundation	-	2,500	-	-	2,500
Tay FM Cash for Kids	1,500	-	(1,500)	-	-
WCH Trust for Children	-	2,000	(2,000)	-	-
	<u>90,243</u>	<u>243,771</u>	<u>(262,094)</u>	<u>-</u>	<u>71,920</u>
Unrestricted funds:					
General funds	170,443	165,399	(96,817)	-	239,025
Total funds	<u>260,686</u>	<u>409,170</u>	<u>(358,911)</u>	<u>-</u>	<u>310,945</u>

Restricted Funds

Fife Council Service Level Agreement, Foundation Scotland - Baillie Gifford

Grants received towards befriending.

Alfred Dunhill Links Foundation

Grant received towards befriending and family support.

Garfield Weston Foundation, WCH Trust for Children

Grants received towards children's and young people's services.

Fife Council Rural Poverty Action Group, Foundation Scotland - Volant, National Lottery Community Fund, Nationwide, Robertson Trust, Rotary Club of St Andrews

Grant received towards family support.

St James Place Foundation

Grant received towards transport costs.

R & A Town Fund, Bank of Scotland Foundation

Grants received towards volunteer programme.

Alexander Moncur Trust, Appletree Trust, Crerar Trust, Dr Guthrie's Association, Erskine Cunningham Hill Trust, Fife Health Charity, The Haremead Trust, Hedley Foundation, Hugh Fraser Foundation, James T Howat Charitable Trust, Mugdock Children's Trust, New Park Educational Trust, Russell Trust, Sainsbury's, Scottish Children's Lottery, Tay FM Cash for Kids

Grants received towards young people's support.

Fife Council

Grants received towards youth work.

**FAMILIES FIRST - ST ANDREWS
(LIMITED BY GUARANTEE)**

Notes to the Financial Statements for the year ended 31 March 2026 (continued)

13 Movement in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Restricted funds					
Alfred Dunhill Links Foundation	37,500	50,000	(45,834)	-	41,666
Arnold Clark Community Fund	-	1,000	(1,000)	-	-
Bank of Scotland Foundation	-	10,000	(1,951)	-	8,049
Barratt Homes	-	1,500	(1,500)	-	-
Cordis Charitable Trust	-	3,000	(3,000)	-	-
Dr Guthrie's Association	-	750	-	-	750
Fife Council Recovery Fund	9,034	38,754	(37,080)	-	10,708
Fife Council Anti Poverty Fund	891	4,250	(5,141)	-	-
Fife Council Service Level Agreement	-	43,427	(43,427)	-	-
Fife Health Charity	-	4,955	(995)	-	3,960
Foundation Scotland - Baillie Gifford	60	5,000	(5,060)	-	-
Foundation Scotland - Cervus Trust	1,664	-	(1,664)	-	-
Foundation Scotland - Volant	-	14,415	(14,415)	-	-
Garfield Weston Foundation	-	15,000	-	-	15,000
Gordon Fraser	-	2,000	(2,000)	-	-
Groundwork UK	607	-	(607)	-	-
Heids & Hearts	650	-	(650)	-	-
Helen Main Charitable Trust	-	500	(500)	-	-
HELM	-	6,181	(6,181)	-	-
Hugh Fraser Foundation	-	4,000	(4,000)	-	-
Impact Funding Partners	-	10,365	(10,365)	-	-
Mary B Bannerman Trust	-	1,500	(1,500)	-	-
Mugdock Children's Trust	-	1,000	-	-	1,000
National Lottery Community Fund	-	33,616	(34,110)	494	-
Nationwide	-	6,763	(6,763)	-	-
New Park Educational Trust	-	4,200	-	-	4,200
Norah Webber	-	500	(500)	-	-
Old Course Hotel - pottery project	-	1,162	(1,162)	-	-
Pump House Trust	-	2,000	(2,000)	-	-
R & A Town Fund	-	2,000	(40)	-	1,960
Robertson Trust	-	27,500	(27,500)	-	-
Rotary Club of St Andrews	900	246	(696)	-	450
Royal Caledonian Trust	900	-	(900)	-	-
Scottish Children's Lottery	-	1,000	-	-	1,000
St Andrews Community Trust	-	4,100	(743)	(3,357)	-
Stafford Trust	-	3,172	(3,172)	-	-
Tay FM Cash for Kids	1,250	2,450	(2,200)	-	1,500
The Squeeze	-	500	(500)	-	-
Walker-Schoolbraid CT	-	2,000	(2,000)	-	-
Walter Craig CT	-	2,000	(2,000)	-	-
WCH Trust for Children	-	3,000	(3,000)	-	-
Youth 1st - Youth Action Fife	-	2,000	(2,000)	-	-
	<u>53,456</u>	<u>315,806</u>	<u>(276,156)</u>	<u>(2,863)</u>	<u>90,243</u>
Unrestricted funds:					
General funds	150,809	102,286	(85,515)	2,863	170,443
Total funds	<u>204,265</u>	<u>418,092</u>	<u>(361,671)</u>	<u>-</u>	<u>260,686</u>

Restricted Funds

Barratt Homes, Fife Council Service Level Agreement, Foundation Scotland - Baillie Gifford, Norah Webber Charitable Trust

Grants received towards befriending.

Alfred Dunhill Links Foundation

Grant received towards befriending and family support.

Cordis Charitable Trust, Garfield Weston Foundation, Mary B Bannerman Trust, Walker-Schoolbraid CT, WCH Trust for Children

Grants received towards children's and young people's services.

Foundation Scotland - Volant, Nationwide, Heids & Hearts, National Lottery Community Fund, Robertson Trust, The Squeeze

Grant received towards family support.

Rotary Club of St Andrews

Grant received towards referrals to the Wave project.

Fife Council Anti Poverty Fund

Grant received towards transport, family outing, YPS outing and family support activities.

St Andrews Community Trust

Grant received towards IT upgrade. Computers and laptops costing £3,357 were purchased during the year,

Impact Funding Partners, R & A Town Fund, Bank of Scotland Foundation

Grants received towards volunteer programme.

Helen Main Charitable Trust

Grants received towards activities in the East Neuk.

Arnold Clark Community Fund, Dr Guthrie's Association, Fife Health Charity, Foundation Scotland - Cervus, Gordon Fraser, Hugh Fraser Foundation, Mugdock Children's Trust, New Park Educational

Grants received towards young people's support.

Fife Council, Groundworks UK, HELM

Grants received towards youth work.