Scottish Charitable Incorporated Organisation (SCIO) number SC051919

GROWING2GETHER

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2026

GROWING2GETHER

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr C W Kitson	
	Dr S A Trevelyan	
	Mrs M Christobel	
	Ms N Moore	(Appointed 7 April 2026)
	Ms H Knowles	(Appointed 7 April 2026)
	Mrs A Skene	(Appointed 29 September 2025)
Senior management	Diana Whitmore	Co-Chief Executive
	Gavin Morgan	Co-Chief Executive
	Elaine Bennett	Director of Fundraising
	Fasil Bogale	Director of Finance
	Ursula Gebicke	Programme and Development Manager
	Aileen Mackay	Community Programme and Partnership Manager
Charity number	SC051919	
Company number	CS005856	
Registered office	567 West Whins The Park Findhorn Forres Morayshire IV36 3SH	
Independent examiner	Rhona Wilson BA, FCCA Mackenzie Kerr Limited Chartered Accountants Redwood 19 Culduthel Road Inverness IV2 4AA	
Bankers	Royal Bank of Scotland plc 11 Argyle Street Ullapool Ross-shire IV26 2UD	

GROWING2GETHER

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TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 28 FEBRUARY 2026

The trustees present their annual report and financial statements for the year ended 28 February 2026.

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 Companies Act 2006 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 charitable purposes of the Scottish Charitable Incorporated Organisation (SCIO) ("the Charitable Purposes") are to nurture and support young people to fulfil their potential through tested therapeutic or community-centred models, and contribute to stronger communities, in particular the SCIO aims to:

- Advance education through the delivery of programmes that provide a holistic psychological approach, using mental and emotional learning which focuses on enabling young people to access more of their potential, develop life-skills, self-awareness and personal responsibility and positively engage with society.
- Prevent or relieve poverty through empowering young people through the delivery of training, education, community initiatives, and providing a mechanism to make a difference and address and mitigate disadvantage.
- Advancement of community development through the delivery of programmes which seeks to offer personal development to young people to unlock potential, encourage them to engage in and make a difference in their communities.
- The relief of those in need, by providing programmes for young people that promote the preservation of mental health and encourage good health and well-being.

Growing2gether empowers disengaged young people facing poor mental health, poverty, adverse childhood experiences and with no hope for the future. We want to give all young people an equal chance to overcome poverty, realise their potential and to give back to their communities.

Our Scottish Growing2gether programmes connect young people (aged 13-15) to their community as mentors to nursery/primary children (aged 4-6) in need of extra support and through the opportunity to deliver Youth Social Action community projects, which are youth led. Based on transpersonal and positive psychology, our programmes are experiential learning programmes, which support disengaged young people facing disadvantage to develop confidence and self-belief, providing the life skills to make their aspirations a reality.

Our total reach in this reporting period was 513 children and teenagers:

February 2025 to June 2025

- 16 school Nursery / Primary mentoring programmes with 113 young people (finishers) mentoring 113+ children in nursery and primary school, achieving an SCQF Personal Development Award (Level 4, two modules – Self in Community and Self Awareness)
- 38 young people participated in Youth Social Action projects across Inverness, Alness, Tain and Forres, of which 12 are part of the Young Leaders and Youth Leadership Board.
- 12 young people were given extra small group mentoring sessions

August 2025 to January 2026

- 17 school nursery programmes with 112 (finishers) mentoring 112+ children in nursery and primary school, achieving an SCQF Personal Development Award (Level 4, two modules)
- 25 Young people participated in Youth Social Action projects across Inverness, Alness and Tain, of which 12 are Young Leaders and part of the Youth Leadership Board
- 10 young people were given extra small group mentoring sessions

Total young people who completed the Nursery Mentoring Programmes in 2025/2026:

- 225 young people mentoring 225 children.

Total young people who completed the Youth Social Action Programmes in 2025/2026:

- 63 young people.

This year we have expanded beyond Highland into other deprived areas including Dundee, Moray, Aberdeenshire and Aberdeen. Our robust evaluation proves our impact on young people facing disadvantage; building their mental health, educational and community engagement and life skills.

Participant (care experienced): ***"I have been really brave. I have pushed myself out of my comfort zone and improved my confidence.*** Teacher: ***"M has learnt new skills from this experience, especially around communication and empathy skills. She has tried new things, and is more confident now. I think she has enjoyed challenging herself."***

95% of young people would recommend Growing2gether Nursery to other young people.

We are continuing to develop our programmes to give young people a long-term developmental pathway (Growing2gether Community), including the opportunity to develop youth-led projects, join our Young Leaders Programme and Youth Leadership Board. Youth Social Action community projects across Tain, Inverness and Alness reached 63 teenagers facing adversity. This also included 12 Young Leaders and 12 Youth Leadership Board members.

Growing2gether programmes transform the lives of young people because of our underlying approach. This is underpinned by positive and transpersonal psychology, which provides a holistic psychological approach and focuses on enabling individuals to access more of their potential; on developing self-awareness and personal responsibility and on recognising the importance of *meaning* as requirements for wellbeing and positive engagement with society. We aim to support the Scottish Government's initiatives to address the significant challenges that children and young people in Scotland are facing today; Closing the Attainment Gap, Getting it Right for Every Child, a Fairer and Greener Scotland and the Curriculum for Excellence.

Achievements and performance

Significant activities and achievements against objectives

Our Scottish Growing2gether programmes build young people's mental health, educational engagement, employment, and life skills.

Growing2gether Nursery Mentoring Programme

Growing2gether Nursery pairs young people as mentors to children in a nursery combined with coaching in life skills and leading to an accredited qualification. It is the only programme in Scotland to use transpersonal and positive psychology to empower young people to believe in their potential. Our evaluation this year shows that we achieved significant pre- and post-programme positive outcomes on emotional wellbeing, on mental health (depression and anxiety), on growth of Mindset (can-do attitude), educational engagement and on attitude relating to their community. We also gained strong evidence of impact from teachers and parents and also through qualitative feedback (case studies/quotes) from the young people. Nursery teachers also reported improvements, such as confidence, in the nursery children the young people mentor.

We are seeing increasing adverse childhood experiences and issues around neuro-diversity (dyslexia/ADHD/autism). This emphasizes the importance of our skilled facilitators, who are trained in transpersonal and positive psychology to help young people see their strengths, always taking a trauma-informed approach and focusing on individual needs. We continue to signpost to further support through existing and new partners and, for those with complex needs, we also offer additional mentoring.

"I could have gone down a really bad road. Growing2gether and knowing what I want to do has made all the difference." Jane (name changed) 14, background of domestic abuse.

We continue to work with our long-term partner, Highland Council, whose Educational Psychology team provide long-term evaluation for past participants. This shows that 93% of participants go on to positive destinations including Training, Employment, Education or Volunteering.

Our teacher's survey and report (22 respondents) show the value of this early intervention; 100% agreed that Growing2gether Nursery was vital. This is regularly shared with key stakeholders, including funders, Education Scotland and Youth Link Scotland. Quality Assessments are carried out on an annual basis for Growing2gether facilitators.

Growing2gether Community
For their long-term development, after Growing2gether Nursery, young people have the opportunity to join Growing2gether Community. This supportive community, led by our Youth Participation Board (12 young people with lived experience), includes: Growing2gether Youth Social Action, where young people consult with their local community to design youth-led community projects on key issues such as mental health/drugs, partnering with local mentors; Young Leader training to build skills to co-deliver our projects; and community events at Findhorn eco-village, where we are based.

We have seen significant development of this area of our work, deepening our connections with the young people we empower. Youth-led projects delivered in this period include a Spogomi litter pick in Merkinch with local people, a Youth Social Action promotional video and budgeting advice and guidance for young people. Workshops for younger people have been held and we have shared what we have learned in local communities through libraries, GP surgeries, Citizens Advice Bureau and on social media. A number of young people signed up to do a 5K run in Inverness - pushing themselves to do something they would never have done. ***"I want to help the community because when I was growing up there was not much to do. I am growing in confidence and not shy in the way I used to be."***

Young Leaders have created eco visits for three schools to include locally sourced food for snacks and lunch to learning sessions and creative sessions on the day. They have also developed a Youth Leadership Framework, to give a progression route for young people with defined job descriptions and ensuring they have a voice.

Partnerships
We partnered with Helen Sieroda of Wise Goose Coaching to enable trainee coaches the chance to offer coaching sessions with our team, for personal and professional development.

We joined Youth Link Scotland as an associate member and they are supporting us with creating a case study on the Nursery Mentoring programme.

We became members of the Inverness and Moray Chambers of Commerce to look at strengthening our connections with the business community.

FUNDING FOR GROWING2GETHER

- Aberdeen Council - UK Shared Prosperity Fund £32,447
- Bairdwatson Charitable Trust, administered by Foundation Scotland £16,500
- Barcapel Foundation £10,000
- CABWI Awarding Body £5,500
- Caithness & North Sutherland Fund £1,900
- Children and Young People's Mental Health and Wellbeing Fund £9,212
- Clan Project - £1,200
- Gannochy Trust £17,500
- Henry Smith Charity £44,700
- Hugh Fraser Foundation £6,000
- Movember £5,250
- North Highland Initiative £2,000
- Robertson Trust £40,000
- Schools contributions £33,200
- Scottish Children's Lottery Trust £5,000
- Scottish Government - Investing in Communities Fund £95,144
- SSEN £55,591
- The Champ Fund, administered by Foundation Scotland £5,000
- The Gosling Foundation £5,000
- The Hargreaves Foundation £34,564
- The National Lottery Community Fund £45,000
- TsiMoray - Moray Local Action Fund £7,949

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Financial review

The charity achieved total incoming resources of £496,344 for the year to 28 February 2026 which shows the need for the services of the charity is there and we have generated a deficit of £11,625 for this period. At the balance sheet date we hold £108,338 of restricted funds which represent, as yet, unspent funding received for various restricted purposes. The charity additionally holds £70,086 in unrestricted funds which are the free reserves of the charity available to use to further the objectives of the charity.

Reserves Policy

The Board of Directors has reviewed Growing2gether's need for reserves in line with guidance issued by the Charity Commission. The trustees' reserve policy ensures that Growing2gether maintains sufficient general unrestricted fund reserves to be able to meet redundancy liabilities, three months key staff salaries and three months office running costs & professional fees. The policy is reviewed annually.

Restricted Reserve Funds

On 28th February 2026, the restricted reserves stood at £108,338

The Charity holds no material financial investments.

Supporters and partners

We are grateful to the Highland Council for their advice, support and encouragement and for contributing the Youth Development Officers we train to co-facilitate the Growing2gether programme, increasing reach and sustainability. We also want to thank the schools and nurseries involved in the Growing2gether programme for their willing and generous participation. We have signed partnership agreements (Memorandum of Understanding) with Highland Council, Moray Council and High life Highland.

We also appreciate and acknowledge the support and collaboration to Aberdeen City Council, Dundee City Council, Aberdeenshire Council and Moray Council. We are also grateful for our growing partnership with MCR Pathways mentoring Charity for the exchanges of students and signposting.

Growing2gether Youth Social Action projects are supported by a 'community mentor' to support the youth-led programmes locally. In this period our thanks go to Findhorn Eco-village and volunteers from the community, and Eden Court, for all their support and collaboration. We also thank Dell McClurg, lead volunteer for Merkinch Community; Andrew Kyle from the NHS and Gabriella Bedford, a lobbyist and Cambridge student for financial education.

Other progress includes: Emma Roddick, the MSP for Highland and Islands, presenting Growing2gether to the Scottish Parliament, development of a pilot for care experienced young people in partnership with Highland Council (Home to Highland/Promise teams) and partnership with Inspiring Young Voices.

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Principal Funding Sources
In addition to our many individual donors, we are grateful to the following Grant Making bodies and Trusts for their support for our work:

- Aberdeen Council - UK Shared Prosperity Fund
- Bairdwatson Charitable Trust, administered by Foundation Scotland
- Barcapel Foundation
- CABWI Awarding Body
- Caithness & North Sutherland Fund
- Children and Young People's Mental Health and Wellbeing Fund (Highland Council)
- Clan Project
- Gannochy Trust
- Henry Smith Charity
- Hugh Fraser Foundation
- Movember
- North Highland Initiative
- Robertson Trust
- Schools contributions
- Scottish Children's Lottery Trust
- Scottish Government - Investing in Communities Fund
- SSEN Transmission
- The Champ Fund, administered by Foundation Scotland
- The Gosling Foundation
- The Hargreaves Foundation
- The National Lottery Community Fund
- Tsi Moray - Moray Local Action Fund

Plans for future periods
The needs of young people are ever increasing, especially in relation to mental health, so we are passionate about reaching more young people with our innovative Growing2gether programmes. Young people are facing social, economic and complex psychological challenges and we have strengthened our capacity for mentoring support where needed. We aim to address inequity by supporting them to close the attainment gap, build their resilience and support them in their journey into adulthood. Our young leader's group are developing communications, networking (through newsletters) fostering a sense of belonging for our alumni young people.

To support our ambitions, the charity has strengthened our Growing2gether Board, with skilled Trustees from education, psychology and business backgrounds. We welcomed three new trustees onto our Board who all have specialist skills in areas of need, like PR and communications. Additionally, our website is currently being rebranded and updated. A fundraising film has been completed to give our young people a voice, raise our profile and to reach a wider funding base. We have continued to empower the Youth Leadership Board , who have advised the charity on the needs of young people as we move forward, giving our young people a voice to influence change.

We are proud of our expansion beyond Highland into Moray, Dundee City, Aberdeen City and Aberdeenshire, supported by our generous funders. This has been based on our successful and proven Nursery Mentoring programme. Our future plans include growing the number of our Nursery Mentoring programmes in the existing local authorities in which we operate, alongside further expansion in one or more new local authorities in 2025 and 2026.

It also remains important to ensure that our young people continue their long-term development by providing ongoing training and a supportive community with their peers. We plan to develop Growing2gether Community into other local authority areas where we currently deliver and to continue working with the Youth Leadership Board to ensure that we can develop our programmes to meet the needs of the young people we serve.

Training developments
Our positive psychology approach is proven to transform the lives of young people facing disadvantage so, in 2025/ 2026, we created and piloted (Aberdeen) a bespoke adult training for youth professionals and anyone working with children or young people in Positive Psychology, two seven-day pilots have been delivered to Aberdeen City Council youth work teams (30 participants total).

"It was a fantastic opportunity not only to develop skills/knowledge, but to network across Aberdeen with others working with traumatised young people."

This bespoke training can be adapted/expanded into other arenas like parenting and community development. One future aim is to offer this bespoke training (externally accredited to youth work professionals and students in social work, teacher training and youth work college and university courses. Our long-term aim is to develop a Trading Arm for Growing2gether, channeling all profit back into the Charity, thereby broadening our funding base.

Accreditation
We also became accredited with the Institute of Leadership for CPD qualifications for those that undertake the facilitator or bespoke training programmes. We also achieved the CLD Standards Mark through the CLD Standards Council, which also sets a high standard for the delivery of our programmes.

Structure, governance and management
Governance
Growing2gether is a Scottish Independent Charitable Organisation (SCIO) governed by a Board of five Trustees. The board meets every six weeks throughout the year, with both operational and financial reporting at each meeting.

At each meeting, the cash flow for the year is addressed as well as profit and loss details; the strategic plan for moving forward and challenges being faced are included in reporting. The Chair of the Board meets monthly for supervision of the CEO and oversees agenda planning for meetings; one trustee is responsible for monitoring Child Safeguarding policies and procedures; one trustee attends the monthly Senior Management team on an as needed basis and oversees agenda planning for meetings. The organisational 'Risk Register' is reviewed at every Board meeting.

New trustees are inducted by the CEO, undergo a training session on the Charity's emphasis on positive/ transpersonal psychology, where possible visit the Charity's programmes and attend a board meeting as an observer, followed by a discussion of the Ethos, Vision and Values of the Charity to determine if there is a good match with the candidate. New trustees are provided with an Induction Pack including the latest annual report, and the overall Strategic Plan of the Charity. Additionally, they are required to familiarise themselves with trustee requirements from the Scottish Charity Regulator (OSCR), including OSCR's *Guidance and Good Practice for Charity Trustees* and OSCR's *Good Governance* paper.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr C W Kitson	
Dr S A Trevelyan	
Mr C Connolly	(Resigned 9 September 2025)
Ms M Bray	(Resigned 3 February 2026)
Mrs M Christobel	
Ms N Moore	(Appointed 7 April 2026)
Mrs H Knowles	(Appointed 7 April 2026)
Mrs A Skene	(Appointed 29 September 2025)

The members/charity trustees of the organisation have no liability to pay any sums to help to meet the debts (or other liabilities) of the organisation if it is wound up; accordingly, if the organisation is unable to meet its debts, the members/charity trustees will not be held responsible.

Decision making

Growing2gether has a four-year Strategic Business Plan approved by the Board of Directors, which has reached its Midpoint and the Senior Management team is currently reviewing and updating it. Major strategic and financial decisions or changes are approved by the Board. Decisions are carried by a majority of three. The Board approved the Strategic Plan for 2024 - 2027.

The Trustee Board approves the salary structure of existing and potential new staff. There is first a bench marking of equivalent salaries in the field exercise, followed by assessment of the impact on the Charity's financial situation and a review of the candidate's expertise and potential contribution to the work of the Charity, before any changes are made. The day-to-day financial running of the organisation is reported on in each financial report for Board meetings.

Organisational structure

As a part of the Charity's Succession Planning, Founder Diana Whitmore and Gavin Morgan Director of Operations continue to oversee Growing2gether as Co-CEOs with the support of a Senior Management team, for leadership, strategic development, business development and accountability. Together Diana has over 35+years' experience in Third Sector charity management (and has founded two previous successful Charities) and Gavin over 28 years within Moray Local Council and charities, such as Who Cares? Scotland.

The Charity employs a Director of Fundraising three days a week, with a 28-year track record in fundraising, and a Director of Finance, one day a week, who oversees the financial work of the Charity. A bookkeeper is employed two days per week. A part time self-employed Communications Officer manages Growing2gether's marketing, website, and social media platforms.

Growing2gether Nursery Programme has a team of twelve trained facilitators who deliver the Growing2gether programmes, managed by a Programme Manager/Senior Lead Facilitator. Our Community Programme and Partnerships Manager oversees Growing2gether Community. Additionally, there is a four day–week Administrator for Growing2gether.

Statement of trustees responsibilities

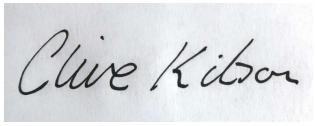
The trustees, who are also the directors of Growing2gether for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these 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 UK 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees report was approved by the Board of Trustees.



.....
Mr C W Kitson
Trustees

02.06.26
Date: .....

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF GROWING2GETHER

I report on the financial statements of the charity for the year ended 28 February 2026, which are set out on pages 10 to 20.

Respective responsibilities of trustees and examiner

The charity trustees (who are also the directors of Growing2gether for the purposes of company law) 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.The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
   - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Rhona Wilson BA, FCCA

MacKenzie Kerr Limited
Chartered Accountants
Redwood
19 Culduthel Road
Inverness
IV2 4AA
Date: 13 July 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Charitable activities	**2**	43,230	450,457	493,687	63,717	389,543	453,260
Investments	**3**	2,657	-	2,657	3,688	-	3,688
Total income		45,887	450,457	496,344	67,405	389,543	456,948
Expenditure on:							
Charitable activities	**4**	86,516	421,453	507,969	67,665	425,894	493,559
Total expenditure		86,516	421,453	507,969	67,665	425,894	493,559
Net income/(expenditure) and movement in funds		(40,629)	29,004	(11,625)	(260)	(36,351)	(36,611)
Reconciliation of funds:							
Fund balances at 1 March 2025		110,715	79,334	190,049	110,975	115,685	226,660
Fund balances at 28 February 2026		70,086	108,338	178,424	110,715	79,334	190,049

All income and expenditure derive from continuing activities.

GROWING2GETHER

BALANCE SHEET

AS AT 28 FEBRUARY 2026

	Notes	2026 £	£	2025 £	£
Current assets					
Debtors	**9**	1,328		27,726	
Cash at bank and in hand		196,607		176,672	
		197,935		204,398	
Creditors: amounts falling due within one year	**10**	(19,511)		(14,349)	
Net current assets			178,424		190,049
The funds of the charity					
Restricted income funds	**11**		108,338		79,334
Unrestricted funds	**12**		70,086		110,715
			178,424		190,049

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28 February 2026.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on 02.06.26

Clive Kitson

.....

Mr C W Kitson

Trustees

1 Accounting policies

Charity information

Growing2gether is a Scottish Charitable Incorporated Organisation (SCIO). The registered office is 567 West Whins, The Park, Findhorn, Forres, Moray, IV36 3SH.

1.1 Basis of preparation

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), FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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 or deeds of covenant 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.

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 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.

1.7 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.

1.8 Taxation

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

1 Accounting policies (Continued)

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Charitable activities						
Schools contributions	33,200	-	33,200	62,150	-	62,150
Charitable grants received	10,030	450,457	460,487	1,567	389,543	391,110
	43,230	450,457	493,687	63,717	389,543	453,260

Charitable grants received analysis

	Charitable activities 2026 £	Charitable activities 2025 £
SSEN Transmission	55,591	-
Movember	5,250	75,409
Bairdwatson Charitable Trust	16,500	-
CAWBI Awarding Body	5,500	35,000
Scottish Government - Investing in Communities	95,144	-
The Robertson Trust	39,321	45,700
National Lottery Community Fund - Young Start	45,000	45,000
Gannochy Trust	17,500	15,000
The Hargreaves Foundation	34,564	18,871
Henry Smith Charity	44,700	20,000
Other	101,417	136,130
	460,487	391,110

3 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	2,657	3,688

4 Expenditure on charitable activities

	Charitable activities 2026 £	Charitable activities 2025 £
Direct costs		
Staff costs	321,444	305,742
Rent, office and equipment	3,215	3,195
Rates and insurance	1,620	1,600
Telecommunications	770	713
Training and travel	39,805	33,642
Office supplies, post and stationery	10,719	3,967
Admin services, qualification costs and programme supplies	19,819	21,103
Other direct costs	39,312	46,186
Book-keeping	4,089	3,390
Accountancy	-	1,400
Fundraiser	48,195	56,633
Financial management	14,193	13,685
	503,181	491,256
Share of support and governance costs (see note 5)		
Support	188	303
Governance	4,600	2,000
	507,969	493,559
Analysis by fund		
Unrestricted funds	86,022	67,665
Restricted funds	421,947	425,894
	507,969	493,559

5 Support costs allocated to activities

	Charitable activities 2026 £	Total 2025 £
Bank charges	188	303
Governance	4,600	2,000

Governance costs comprise:	2026 £	2025 £
Accountancy	4,600	2,000
	4,600	2,000

6 Trustees

Two Trustees received reimbursement of out of pocket expenses of £150 (2025 - Trustees received £nil).

7 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	13	11

Employment costs	2026 £	2025 £
Wages and salaries	321,444	305,742

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2026 £	2025 £
Aggregate compensation	157,229	159,416

The key personnel of the charity are the Chief Executive, the Director of Operations, the Director of Finance, the Director of Fundraising and the Community, Participation & Policy Manager. The total compensation above reflects salaries of £94,993 and Director fees of £62,236.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Debtors

Amounts falling due within one year:	2026 £	2025 £
Trade debtors	-	26,399
Prepayments and accrued income	1,328	1,327
	1,328	27,726

10 Creditors: amounts falling due within one year

	2026 £	2025 £
Other taxation and social security	7,711	6,727
Trade creditors	6,702	5,622
Other creditors	1,798	-
Accruals and deferred income	3,300	2,000
	19,511	14,349

11 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 March 2025 £	Incoming resources £	Resources expended £	At 28 February 2026 £
Bairdwatson Charitable Trust	-	16,500	(16,500)	-
Highland Council - Nursery mentoring	300	-	(300)	-
Other restricted funds	-	30,350	(12,300)	18,050
Robertson training grant	-	679	-	679
Barcapel Foundation	-	10,000	(1,119)	8,881
Hedley Foundation	1,180	-	(1,180)	-
Hugh Fraser	-	6,000	(6,000)	-
CABWI	1,685	5,500	(7,185)	-
The Robertson Trust	22,387	39,321	(50,503)	11,205
Scottish Government - Investing in Communities	6,193	95,144	(93,912)	7,425
TSI Moray	206	7,949	(8,155)	-
National Lottery - for Young Start	12,882	45,000	(45,469)	12,413
Gannochy Trust	10,989	17,500	(13,931)	14,558
UK Shared Prosperity Fund	(2,953)	32,447	(26,761)	2,733
The Hargreaves Foundation	13,508	34,564	(22,086)	25,986
SSEN Grant	-	55,591	(55,591)	-
Moray Local Action Fund	11,757	44,700	(50,049)	6,408
Parklands Pathway Fund	1,200	-	(1,200)	-
Children and Young Peoples Mental Health and Wellbeing Fund	-	9,212	(9,212)	-
	79,334	450,457	(421,453)	108,338

11 Restricted funds (Continued)

Previous year:	At 1 March 2024	Incoming resources	Resources expended	At 28 February 2025
	£	£	£	£
Esmee Fairbairn Foundation	35,771	-	(35,771)	-
Movember	11,549	75,409	(86,958)	-
CABWI Awarding Body	2,440	35,000	(35,755)	1,685
Scottish Children's Lottery	3,776	-	(3,776)	-
Anton Jurgens Trust	4,000	-	(4,000)	-
Hedley Foundation	3,500	-	(2,320)	1,180
Hugh Fraser Foundation	576	6,000	(6,576)	-
Newbold Legacy Trust	25,617	21,180	(46,797)	-
The Robertson Trust	19,366	45,700	(42,679)	22,387
Scottish Government - Investing in Communities	5,965	71,387	(71,159)	6,193
TSI Moray	2,785	8,496	(11,075)	206
Stafford Trust	340	-	(340)	-
National Lottery Community Fund - Young Start	-	45,000	(32,118)	12,882
Gannochy Trust	-	15,000	(4,011)	10,989
UK Shared Prosperity Fund	-	20,000	(22,953)	(2,953)
The Hargreaves Foundation	-	18,871	(5,363)	13,508
Children and Young Peoples Mental Health and Wellbeing Fund	-	6,000	(6,000)	-
Moray Local Action Fund	-	20,000	(8,243)	11,757
Parklands Pathway Fund	-	1,200	-	1,200
Highland Council - Nursery Mentoring Programme	-	300	-	300
	115,685	389,543	(425,894)	79,334

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 March 2025	Incoming resources	Resources expended	At 28 February 2026
	£	£	£	£
General funds	110,715	45,887	(86,516)	70,086

Previous year:	At 1 March 2024	Incoming resources	Resources expended	At 28 February 2025
	£	£	£	£
General funds	110,975	67,405	(67,665)	110,715

13 Analysis of net assets between funds

	Unrestricted funds 2026	Restricted funds 2026	Total 2026
	£	£	£
At 28 February 2026:			
Current assets/(liabilities)	70,580	107,844	178,424
	70,580	107,844	178,424

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 28 February 2025:			
Current assets/(liabilities)	110,715	79,334	190,049
	110,715	79,334	190,049

14 Related party transactions

There were no disclosable related party transactions during the period.