

Company registration number: SC200547
Charity registration number: SC027692

**BEMIS (SCOTLAND)
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

BEMIS (Scotland) Contents

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BEMIS (Scotland)
Reference and Administrative Details
For The Year Ended 31 March 2026

Trustees	Ms M Timizar - International Women's Group (IWG) Mr J Lang - Ando Glaso Mr A Mourad - Scottish Inter-Cultural Association (SIA) Mrs J Panesar (appointed 12/02/2026) Dr S Siegel - The Glasgow Jewish Representative Council Mr E J Borowski - Scottish Council of Jewish Communities (SCoJeC) (resigned 25/09/2025) Mrs T D Singh OBE - Sikh Sanjog (resigned 12/02/2026) Mr R Singh - Edinburgh Diwali Mrs M Brannan
Chair	Mr R Singh
Vice chair	Dr S Siegel
Treasurer (appointed 12/11/2025)	Ms M Timizar
Treasurer (resigned 12/11/2025)	Ms M T Lance
Secretary (appointed 12/11/2025)	Dr S Siegel
Secretary (resigned 12/11/2025)	Mrs M Timizar
Charity Number	SC027692
Company Number	SC200547
Principal Address	30 George Square Suite 5/2 Merchant House Glasgow G2 1EG
Registered Office	30 George Square Suite 5/2 Merchant House Glasgow G2 1EG
Independent Examiner	P Grimley FCCA P Grimley & Company Chartered Certified Accountants 172 Kelvinhaugh Street Glasgow G3 8PR

BEMIS (Scotland)
Company No. SC200547
Trustees' Report For The Year Ended 31 March 2026

The trustees present their report and the financial statements for the year ended 31 March 2026.

Objectives and Activities

Aims and Objectives

BEMIS' vision remains a Scotland that is Equal, Inclusive and Responsive where everyone is valued, treated with dignity and respect and has equal opportunities to participate in civic life. During 2025/26 our work continued to focus on community capacity development, strategic policy influence, democratic active citizenship, human rights education and partnership working.

Significant Activities

Developments and Progress 2025/26

During the reporting period BEMIS continued to strengthen the capacity of ethnic minority organisations across Scotland through governance support, organisational development, funding advice, leadership development and partnership building. Our national policy engagement continued across equality, human rights, migration, integration, anti-racism, health, education and democratic participation.

The Race, Equality and Human Rights Network remained an important platform for engagement between communities and policy makers, ensuring that lived experience informs policy development.

Partnership Working

BEMIS continued to work collaboratively with the Scottish Government, local authorities, NHS Scotland, universities, equality organisations, third sector interfaces and community organisations. Partnership working remains central to our approach and enables the organisation to maximise impact while ensuring that ethnic minority communities influence policy and practice.

Achievements and Performance

Main Achievements

Chair and Executive Review

2025/26 has been a year of consolidation, transformation and strategic leadership for BEMIS Scotland. As Scotland's national ethnic minority umbrella body, BEMIS continued to provide leadership across race equality, anti-racism, human rights, democratic participation and community empowerment. Throughout the year we worked alongside community organisations, public bodies and government to ensure that the experiences and expertise of ethnic minority communities informed policy, practice and service delivery.

The year was also characterised by organisational renewal. BEMIS undertook an organisational restructuring designed to strengthen leadership, modernise governance and improve organisational resilience. This investment positions the organisation to respond to future opportunities while continuing to provide high-quality support to Scotland's diverse communities.

As of September 2025, BEMIS staffing structure is as follows

- Executive Director: Danny Boyle
- Senior Information and IT officer: Neil Foster
- Race, Equality and Human Rights Officer: Charlotte Thomas
- Capacity Development and Human Rights Training Officer: Justina Obaoye-Ajala
- Administrative Assistant – Man Chi Fan

BEMIS (Scotland)
Trustees' Report (continued)
For The Year Ended 31 March 2026

Financial Review

Financial Position

Incoming resources for the year ended 31 March 2026 were £234,747 (2025: £242,452), a decrease of £7,706 from the previous year. Expenditure over the year was £336,347 (2025: £409,396), which resulted in a deficit of £101,600 (2025: £166,944 deficit). The balance sheet shows net assets of £137,484 (2025: £239,084).

The reduction in net assets during the year reflects the cost of restructuring undertaken by the charity, including the redundancy/severance costs discussed below. Free (unrestricted, non-designated) reserves fell to approximately £75,814 at the year end (2025: £126,386), equivalent to approximately 2.5 months of the charity's annual cost base. This is a significant reduction and is addressed further under Going Concern in the notes to the financial statements.

Reserves Policy

BEMIS (Scotland)'s policy is to hold free reserves equivalent to approximately six months' core operating costs, to provide a prudent buffer against funding volatility and unforeseen expenditure. The trustees review the level and adequacy of reserves annually.

Going Concern

The organisation is substantially reliant on government funding to meet its core operating costs, and the trustees have had regard to funding commitments in place at the date of approval of these accounts in concluding that the going concern basis remains appropriate. This funding reliance is reviewed by the trustees on a year-by-year basis.

Structure, Governance and Management

Governing Document

The company was established under a Memorandum of Association which established the objects and powers and is governed under its Articles of Association.

Recruitment and appointment of trustees

The Committee of Management of the charity is detailed on page one. The Committee is elected by the full members of the organisation. Day-to-day responsibility for running the charity is delegated to staff.

Key management remuneration and related parties

The trustees consider the Board of Trustees and the Chief Executive to comprise the key management personnel of the charity. All trustees give their time freely and no trustee received any remuneration during the year.

Principal risks

The trustees have conducted their own review of the major risks to the charity. The key risk continues to be reliance on Scottish Government funding, compounded in the current year by a material reduction in free reserves following restructuring costs - see the Going Concern statement in the notes to the financial statements.

BEMIS (Scotland)
Trustees' Report (continued)
For The Year Ended 31 March 2026

Statement of Trustees' Responsibilities

The trustees (who are also the directors of BEMIS (Scotland) for the purposes 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. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

It was approved by the board of trustees and signed on its behalf by:



Mr R Singh
Trustee
'09/2026
30 Sep 2026

BEMIS (Scotland)
Independent Examiner's Report to the Trustees of BEMIS (Scotland)
For The Year Ended 31 March 2026

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2026.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you 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 2006 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.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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

- 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
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Grimley

P Grimley FCCA

30/09/2026

172 Kelvinhaugh Street

Glasgow

8PR

30 Sep 2026

BEMIS (Scotland)
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

				2026	2025
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	4	175	215,000	215,175	215,200
Charitable activities:					
Consultation		7,500	9,970	17,470	23,918
Investments	5	2,102	-	2,102	3,335
		<u>9,777</u>	<u>224,970</u>	<u>234,747</u>	<u>242,453</u>
EXPENDITURE ON:					
Charitable activities:	8				
Consultation		(2,148)	(42,869)	(45,017)	(18,707)
Operations		(77,285)	(214,045)	(291,330)	(390,690)
		<u>(100,320)</u>	<u>(236,027)</u>	<u>(336,347)</u>	<u>(409,397)</u>
NET EXPENDITURE		<u>(90,543)</u>	<u>(11,057)</u>	<u>(101,600)</u>	<u>(166,944)</u>
Transfers between funds	17	(29)	29	-	-
NET MOVEMENT IN FUNDS		<u>(90,572)</u>	<u>(11,028)</u>	<u>(101,600)</u>	<u>(166,944)</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		226,386	12,698	239,084	406,028
TOTAL FUNDS CARRIED FORWARD	17	<u>135,814</u>	<u>1,670</u>	<u>137,484</u>	<u>239,084</u>

The notes on pages 9 to 14 form part of these financial statements.

BEMIS (Scotland)
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 March 2026

		2025		
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	4	200	215,000	215,200
Charitable activities:				
Consultation		19,118	4,800	23,918
Investments	5	3,335	-	3,335
		<u>22,653</u>	<u>219,800</u>	<u>242,453</u>
EXPENDITURE ON:				
Charitable activities:	8			
Consultation		(13,907)	(4,800)	(18,707)
Operations		(188,388)	(202,302)	(390,690)
		<u>(202,295)</u>	<u>(207,102)</u>	<u>(409,397)</u>
NET EXPENDITURE		<u>(179,642)</u>	12,698	(166,944)
NET MOVEMENT IN FUNDS		<u>(179,642)</u>	12,698	(166,944)
RECONCILIATION OF FUNDS:				
Total funds brought forward		406,028	-	406,028
TOTAL FUNDS CARRIED FORWARD	17	<u><u>226,386</u></u>	<u><u>12,698</u></u>	<u><u>239,084</u></u>

The notes on pages 9 to 14 form part of these financial statements.

BEMIS (Scotland)
Balance Sheet
As At 31 March 2026

				2026	2025
		Unrestricted	Restricted	Total	Total
	Notes	funds	funds	funds	funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	13	-	4,317	4,317	-
		-	4,317	4,317	-
CURRENT ASSETS					
Debtors	14	53,750	-	53,750	53,750
Cash at bank and in hand		89,764	-	89,764	335,238
		143,514	-	143,514	388,988
Creditors: Amounts Falling Due Within One Year	15	(7,700)	(2,647)	(10,347)	(149,904)
NET CURRENT ASSETS (LIABILITIES)		135,814	(2,647)	133,167	239,084
TOTAL ASSETS LESS CURRENT LIABILITIES		135,814	1,670	137,484	239,084
NET ASSETS		135,814	1,670	137,484	239,084
FUNDS OF THE CHARITY					
Restricted Funds				1,670	12,698
Unrestricted Funds				135,814	226,386
TOTAL FUNDS	17			137,484	239,084

For the year ending 31 March 2026 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mr R Singh
Trustee
22/09/2026

The notes on pages 9 to 14 form part of these financial statements.

BEMIS (Scotland)

Notes to the Financial Statements

For The Year Ended 31 March 2026

1. General Information

BEMIS (Scotland) is a company limited by guarantee, incorporated in Scotland, registered number SC200547 and registered charity number SC027692 . The registered office is 30 George Square, Suite 5/2 Merchant House, Glasgow, G2 1EG.

2. Statement of Compliance

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

3. Accounting Policies

3.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

3.2. Going Concern Disclosure

There is material uncertainty in relation to future secured grant funding from Scottish Government sources, and free reserves have reduced significantly during the year. The trustees are actively monitoring the charity's finances and will ensure appropriate cost savings are made if required.

3.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	33% straight line
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3.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3.5. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating surplus.

4. Income from Donations and Legacies

	Unrestricted	Restricted	2026
	funds	funds	Total
	£	£	£
Member subscriptions and sponsorships	175	-	175
Grants:			
Government Grants	-	215,000	215,000
	175	215,000	215,175
	175	215,000	215,175

BEMIS (Scotland)
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Member subscriptions and sponsorships	200	-	200
Grants:			
Government Grants	-	215,000	215,000
	<u>200</u>	<u>215,000</u>	<u>215,200</u>

5. Investment Income

	2026 Unrestricted funds £	2025 Unrestricted funds £
Bank interest receivable	2,102	3,335

6. Government Grants

Government grants recognised in the accounts were as follows:

	2026 £	2025 £
EHF Fund	215,000	215,000

7. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets - owned	2,159	-

8. Analysis of Expenditure

	Activities undertaken directly £	Support costs (see note 9) £	2026 Total £
Consultation	6,000	39,017	45,017
Operations	-	291,330	291,330
	<u>6,000</u>	<u>330,347</u>	<u>336,347</u>

BEMIS (Scotland)
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

	2025
	Support costs
	(see note 9)
	£
Consultation	18,707
Operations	390,690
	<u>409,397</u>

9. Support Costs

	Consultation	Operations	2026
	£	£	Total
			£
Employee costs	-	248,056	248,056
Premises expenses	-	27,390	27,390
General administration	39,017	11,725	50,742
Depreciation	-	2,159	2,159
Governance costs	-	2,000	2,000
	<u>39,017</u>	<u>291,330</u>	<u>330,347</u>

	Consultation	Operations	2025
	£	£	Total
			£
Employee costs	-	350,778	350,778
Premises expenses	-	20,814	20,814
General administration	18,707	8,454	27,161
Depreciation	-	6,744	6,744
Governance costs	-	3,900	3,900
	<u>18,707</u>	<u>390,690</u>	<u>409,397</u>

10. Independent Examiner's Remuneration

	2026	2025
	£	£
Independent examination of the financial statements	<u>2,000</u>	<u>-</u>

BEMIS (Scotland)
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

11. Staff Costs

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	221,853	338,861
Social security costs	11,140	-
Other pension costs	11,241	10,305
	<u>244,234</u>	<u>349,166</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

12. Average Number of Employees

Average number of employees during the year was: 6 (2025: 5)

13. Tangible Assets

	Computer Equipment £
Cost	
As at 1 April 2025	4,479
Additions	6,476
As at 31 March 2026	<u>10,955</u>
Depreciation	
As at 1 April 2025	4,479
Provided during the period	2,159
As at 31 March 2026	<u>6,638</u>
Net Book Value	
As at 31 March 2026	<u>4,317</u>
As at 1 April 2025	<u>-</u>

14. Debtors

	2026	2025
	£	£
Due within one year		
Other debtors	53,750	53,750
	<u>53,750</u>	<u>53,750</u>

15. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Trade creditors	2,291	3,455
Other creditors	1,961	-
Taxation and social security	3,701	5,413
Accruals and deferred income	2,394	141,036
	<u>10,347</u>	<u>149,904</u>

BEMIS (Scotland)
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

16. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £11,241 (2025: £10,305).

17. Movement in Funds

	As at 1 April 2025	Income	Expenditure	Transfers	As at 31 March 2026
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	126,386	9,777	(100,320)	39,971	75,814
Designated:					
Redundancy	100,000	-	-	(40,000)	60,000
Total unrestricted funds	<u>226,386</u>	<u>9,777</u>	<u>(100,320)</u>	<u>(29)</u>	<u>135,814</u>
Restricted funds					
Mind to Mind	-	5,000	(4,250)	-	750
Equality & Human Rights	12,698	215,000	(227,698)	-	-
Gambling and Mental Health Harms	-	4,720	(3,800)	-	920
Trust and Transparency	-	250	(279)	29	-
Total restricted funds	<u>12,698</u>	<u>224,970</u>	<u>(236,027)</u>	<u>29</u>	<u>1,670</u>
Total funds	<u>239,084</u>	<u>234,747</u>	<u>(336,347)</u>	<u>-</u>	<u>137,484</u>
	As at 1 April 2024	Income	Expenditure	Transfers	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	251,173	10,233	(52,771)	(82,249)	126,386
Designated:					
Anti Racism	-	4,870	(4,870)	-	-
SHRC	-	4,000	(4,000)	-	-
Evens	-	3,550	(3,938)	388	-
Redundancy	154,855	-	(136,716)	81,861	100,000
	<u>154,855</u>	<u>12,420</u>	<u>(149,524)</u>	<u>82,249</u>	<u>100,000</u>
Total unrestricted funds	<u>406,028</u>	<u>22,653</u>	<u>(202,295)</u>	<u>-</u>	<u>226,386</u>
Restricted funds					
Mind to Mind	-	4,800	(4,800)	-	-

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BEMIS (Scotland)
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

Equality & Human Rights	-	215,000	(202,302)	-	12,698
Total restricted funds	-	219,800	(207,102)	-	12,698
Total funds	406,028	242,453	(409,397)	-	239,084

Gambling & MH

This fund is for developing consultations and a report exploring the relationship between gambling, mental health-related harms and suicidality among ethnic minority communities in Scotland.

Trust and Transparency

This fund is for the hosting of community consultations on the Open Government Action Plan

Redundancy Fund

The purpose of this fund is to ensure the charity meets any legal obligations to staff in terms of redundancy.

Equality and Humans Rights Fund

This is a government grant administered by Inspiring Scotland. The purpose of this fund is to ensure the charity core organisations costs are met.

Mind to Mind Consultations

This fund is for developing consultations and a report on the topic of ensuring that Scotland's national mental health awareness efforts reflect the lived experiences, cultural perspectives, and communication needs of ethnic minority communities across Scotland.

18. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2026	2025
	£	£
Travel	337	476

19. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

20. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

BEMIS (Scotland)
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

	2026	2025
	Total	Total
	funds	funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Membership subscriptions	175	200
Government Grants	215,000	215,000
	<u>215,175</u>	<u>215,200</u>
Charitable Activities:		
Consultation		
Income from consultation fees and partnership initiatives	17,470	23,918
	<u>17,470</u>	<u>23,918</u>
Investments		
Deposit account interest	2,102	3,335
	<u>2,102</u>	<u>3,335</u>
	<u>234,747</u>	<u>242,453</u>
EXPENDITURE ON:		
Charitable Activities:		
Consultation		
Consultancy fees	(6,000)	-
Event programme and partnerships	(39,017)	(18,707)
	<u>(45,017)</u>	<u>(18,707)</u>
Operations		
Wages and salaries	(161,454)	(338,861)
Employers NI	(11,140)	-
Employers pensions - defined contributions scheme	(11,241)	(10,305)
Employees' redundancy costs	(60,399)	-
Trustees' fees	(338)	(1,612)
Staff training	(131)	-
Staff welfare	(2,250)	-
Travel expenses	(1,103)	-
Rent	(26,666)	(20,814)
Light and heat	(640)	-
Repairs and maintenance	(84)	-
IT costs	(874)	(4,089)
Insurance	(330)	(418)
Printing, postage and stationery	(125)	(216)
Advertising and marketing costs	(380)	-
Telephone	(861)	(819)
Legal fees	(1,426)	(1,426)
Professional fees	(1,831)	(1,106)
Event programme and partnerships	(3,907)	-
Bank charges	(70)	(95)
Charitable donations	(100)	-

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BEMIS (Scotland)
Detailed Statement of Financial Activities (including Income and Expenditure Account)
(continued)
For The Year Ended 31 March 2026

Other office costs	(766)	(285)
Entertaining	(134)	-
Sundry expenses	(921)	-
Depreciation	(2,159)	-
Foreign exchange deficit	-	(6,744)
Independent examiner's fees	(2,000)	-
Auditor's remuneration	-	(3,900)
	<u>(291,330)</u>	<u>(390,690)</u>
	<u>(336,347)</u>	<u>(409,397)</u>
NET EXPENDITURE	<u>(101,600)</u>	<u>(166,944)</u>