APPENDIX 1

OSCR

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	April	2025	To	31	March	2026

Reference and administration details

Charity name	The 25% M.E. Group
Other names charity is known by	
Registered charity number	**SC034265**
Charity's principal address	PO Box 8620
	Troon
	Ayrshire
	Postcode KA10 9BL

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Simon Lawrence	Chairperson		
2	Janice Johnson	Secretary		
3	Margaret Totten	Treasurer		
4	Patricia Williams	Carer Representative		
5				
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APPENDIX 1

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	**Structure :** Trustees are responsible for the strategic direction, governance and management of the charity. The day-to-day running of the charity is delegated to staff who report to the management committee. **Governance :** The 25% M.E. Group is a Scottish Registered Charity and is governed and administered by its constitution.
Trustee recruitment and appointment	Trustees are those appointed at its Annual General Meeting. Appointment and removal of Trustees is in accordance with the charity's constitution which requires that appointments are approved by unanimous agreement of the group's members and removal of any trustee by the unanimous agreement of the others.

Objectives and activities

Charitable purposes and objectives	The prevention or relief of poverty. The advancement of health. The beneficiaries are people with disabilities or health problems. The objects of the Group shall be to relieve the needs, promote the welfare and advance the education of those suffering from the problems related to the severe effects of ME (Myalgic Encephalomyelitis), their families and carers.
Summary of the main activities in relation to these objects	The charity's primary focus of its charitable purpose is the provision of services for people with M.E. (Myalgic Encephalomyelitis). All its services and activities are delivered by the charity. The charity is pro-active in highlighting the issues and needs of the severely affected to statutory voluntary and various other organisations throughout the UK. Its members and supporters play a leading role in influencing the direction of the charity.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

- In our 31st year of operation, we continue to rely mainly on our reserves, donations and fund raising from various individuals and organisations. These funds have allowed us to continue to employ 3 members of staff, in advocacy and admin roles to help with the work load and demand for services by members.
- The APPG on ME and Long Covid relaunched their Inquiry into Severe ME. Action for ME and 25% ME Group worked together on this project providing briefing papers for APPG members on health, social care, children and young people as well as submitted written and recorded evidence from a number of people with severe/very severe ME highlighting their lived experience and the experiences of carers and clinicians. On 25th September, via Zoom, the APPG heard evidence from 3 people with lived experience as part of the Severe ME Inquiry.
- feedback on the e-learning module on severe/very severe ME (module 3) which was an output from the ME/CFS Delivery Plan was provided.
- [redacted] (Advocacy Worker) spoke at the Malnutrition Task Force's Learning Event held during Malnutrition Awareness week. Her talk entitled *ME, Nutrition and NICE Guidance* looking at applicable NICE Guidance that healthcare professionals can use when working with someone with ME who is experiencing nutritional difficulties.
- [redacted] has been attending the #ThereForME steering group meetings on behalf of 25% ME Group.
- The Group provided extensive feedback on the Delivery Plan and also attended ForwardME.

Financial review

Brief statement of the charity's policy on reserves

The policy of the Trustees is to maintain a contingency reserve to meet three months operating/running costs (approximately £15,379), which is in line with good governance and recommended practice. The charity's reserves (fund freely available) minus contingency reserves are £89,199 that shall be used in furtherance of the charity's objectives through the delivery of its activities and services during the financial year 2026/27.

Details of any deficit

Deficit for this year 2025/26 was £33,057 compared to £24,643 in 2024/25 which is reflected in the decrease in income received during the financial year. No further explanation is necessary as the figures are self explanatory as seen within the accounts pages 6 -10.

Donated facilities and services (if any)

Free articles promoting the charity and its' services within a large number of M.E Support Group charities newsletters and website. Volunteers who assist and support various administrative tasks and delivery member services.

APPENDIX 1

Other optional information

Treasurers Statement
During the financial year, the Trustees raised a total of £28,989 compared to £33,283 in 2024/25. Total expenditure for the year was £62,046 (2024/25 : £57,926) with the main costs being salaries and associated costs for our staff £48,988 (2024/25 : £47,021).

The increase in expenditure recorded against NEST (staff pension) £3,268 compared to £3,136 in 2024/25 is in line with percentage increased cost.

All projected budget heads for the year remained consistent with planned and previous years expenditure.

There are sufficient free reserves to meet projected budget head costs planned for 2026/27.

The Trustees will continue to look at ways to raise funds to support front line services and acknowledge donations from members, supporters and from ME Awareness events and the like.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	[redacted]	
Full name(s)	Simon Lawrence	Margaret Totten
Position (e.g. Chair)	Chairperson	Treasurer
Date	31/5/26	27/5/2026

APPENDIX 2

OSCR

Office of the Scottish **Charity Regulator**

Independent examiner's report on the accounts

Report to the trustees/members of: **25% M.E.Group**

Registered charity number: **SC034265**

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	April	2025	**to**	31	March	2026

Set out on pages: 6 to 10 (remember to include the page numbers of additional sheets)

Respective responsibilities of 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.

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 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 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 9 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.

Signed: [redacted] **Date:** 27/5/2026

Name: Fiona Collie

Relevant professional qualification(s) or body (if any):

Address: Roman Road
Falkirk
FK4 2DE

Office of the Scottish Charity Regulator

The 25% M.E. Group **SC034265**

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2025		31	March	2026

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total March 2026	Total funds March 2025
	£	£	£	£	£	£
A1 Receipts						
Donations	14,014				14,014	12,035
Legacies	-				-	-
Grants	-	-			-	-
Receipts from fundraising activities	2,446				2,446	2,620
Gross trading receipts	-				-	-
Income from investments other than land and buildings	604				604	2,136
Rents from Land and Buildings	-				-	-
Gross receipts from other charitable activities	11,925				11,925	16,492
					-	-
A1 Sub total	28,989	-	-	-	28,989	33,283
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	28,989	-	-	-	28,989	33,283
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	61,846	-			61,846	57,726
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	200				200	200
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	
A3 Sub total	62,046	-	-	-	62,046	57,926
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	62,046	-	-	-	62,046	57,926
Net receipts / (payments)	(33,057)	-	-	-	(33,057)	(24,643)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(33,057)	-	-	-	(33,057)	(24,643)

APPENDIX 2

The 25% M.E. Group

SC034265

Section B Statement of balances

Categories	Details	Unrestricted funds £	Restricted funds £	Expendable endowment funds £	Permanent endowment funds £	Total March 2026 £	Total March 2025 £
B1 Cash funds	Cash and bank balances at start of year	137,635	-			137,635	162,278
	Surplus / (deficit) shown on receipts and payments account	(33,057)	-			(33,057)	(24,643)
						-	-
						-	-
	Cash and bank balances at end of year	104,578	-	-	-	104,578	137,635

	Details	Fund to which asset belongs	Total March 2026 £	Total March 2025 £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) £	Total March 2026 £	Total March 2025 £
B3 Other assets	Laptop purchased 2022/23	Unrestricted Income	325	163	215
		Total	325	163	215

	Details	Fund to which liability relates	Total March 2026 £	Total March 2025 £
B4 Liabilities	Independent Examination	Unrestricted Group Accounts	200	200
	HMRC for PAYE & NI Costs	Unrestricted Group Accounts	743	747
	NEST	Unrestricted Group Accounts	386	262
		Total	1,329	1,209

	Details	Fund to which liability relates	Total March 2026 £	Total March 2025 £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	[redacted]	MARGARET TOTTEN	27/5/26
		SIMON LAWRENCE	31/5/26

The 25% M.E. Group **SC034265**

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the charity. The charity continue to maintain a single unrestricted fund for the day to day running of the Charity.
Restricted funds are those that must be used for the purpose applied and recorded by the funder. No restricted funding were received during the financial year 2025/26.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x

C4b Trustee expenses - details

	Number of trustees	£
No Trustee submitted a claim for expenses during the financial year		-

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Nil	Nil		-

C6 Other information

The charity had a deficit of £33,057 at the end of the financial year March 2025 which is a increase, compared to the previous year £24.643 (2024/25). An explanation offered for the deficit is as a result of increase salary and associated costs and decrease in funds received. All budgets and associated costs as recorded are self explatory with no further explanation being necessary and are within previous years expenditure. There was sufficient funds held in the bank to meet deficit costs.

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds £	Restricted funds £	Expendable endowment funds £	Permanent endowment funds £	Total March 2026 £	Total March 2025 £
Member Donations	8,658				8,658	8,429
Subscriptions	3,150				3,150	2,856
Purple Patch Management Memory Giving Don	226				226	-
Givewheel Ltd	49				49	
BK Gill Solicitors	730				730	
Action for ME Lt Locome	1,035				1,035	375
Much Loved ML11	166				166	
Brenhill Funeral Donation	-				-	375
Total	**14,014**	**-**	**-**	**-**	**14,014**	**12,035**

2 Grants

	Unrestricted funds £	Restricted funds £	Total March 2026 £	Total March 2025 £
			-	-
			-	-
			-	-
			-	-
Total	**-**	**-**	**-**	**-**

3 Gross receipts from other charitable activities

	Unrestricted funds £	Restricted funds £	Expendable endowment funds £	Permanent endowment funds £	Total March 2026 £	Total March 2025 £
Brandon Services	10				10	-
Easy Fundraising	441				441	963
PayPal	1,000				1,000	1,244
My Donate	-				-	-
Stripe UK	10,354				10,354	14,285
Charitable Giving	120				120	-
Cheque Refund	-				-	-
Total	**11,925**	**-**	**-**	**-**	**11,925**	**16,492**

4 Payments relating directly to charitable activities

	Unrestricted funds £	Restricted funds £	Expendable endowment funds £	Permanent endowment funds £	Total March 2026 £	Total March 2025 £
Salaries & Associated Costs	48,928				48,928	47,021
Rent/Insurance/Repairs & Utilities					-	-
Postage/Printing & Stationery	5,283				5,283	4,389
Telephone/Broadband	1,012				1,012	1,038
Travel/Motor Costs	43				43	43
Bank Charges/Fees	15				15	-
Business Stream (Water/Sewerage) BSRA	-				-	-
Hospitality	-				-	-
Subscriptions	-				-	-
Cleaning Materials	-				-	-
Training Costs	50				50	-
PAT Test	-				-	-
Insurance	1,098				1,098	-
Subs/fon members returned cheques	50				50	-
Nest	3,268				3,268	3,136
Siemens (Copier Leasing)	2,099				2,099	2,099
Total	**61,846**	**-**	**-**	**-**	**61,846**	**57,726**

Additional analysis (2)

5 Breakdown of unrestricted funds

	Members & Charity Supporter Donations	Bank Interest	Member & Charity |Supporters Fundraising	Just Giving / Easy FR / My Donate /Stripe & Rebate	Total Funds March 2026	Total Funds March 2025
	£	£	£	£	£	£
Receipts						
Donations	14,014				14,014	12,035
Legacies	-	-			-	-
Grants	-				-	-
Receipts from fundraising activities			2,446		2,446	2,620
Gross trading receipts					-	-
Income from investments other than land and buildings		604			604	2,136
Gross receipts from other charitable activities				11,925	11,925	16,492
Sub total	**14,014**	**604**	**2,446**	**11,925**	**28,989**	**33,283**
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	**14,014**	**604**	**2,446**	**11,925**	**28,989**	**33,283**
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	46,871	604	2,446	11,925	61,846	57,726
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	200				200	200
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
Sub total	**47,071**	**604**	**2,446**	**11,925**	**62,046**	**57,926**
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	**47,071**	**604**	**2,446**	**11,925**	**62,046**	**57,926**
Net receipts / (payments)	**(33,057)**	**-**	**-**	**-**	**(33,057)**	**(24,643)**
Transfers to / (from) funds	**-**	**-**	**-**	**-**	**-**	**-**
Surplus / (deficit) for year	**(33,057)**	**-**	**-**	**-**	**(33,057)**	**(24,643)**

Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the charity. The Trustees have consistently remaind within the budget allocation set at the start of each financial year. Unrestricted funds currently held are more than in any previous year and will ensure service users continue to receive help and support.