Registered company number: SC186663
Registered charity number: SC007421

AUTISM AND NEURODIVERSITY NORTH SCOTLAND LIMITED (formerly Grampian Autistic Society) (a charitable company limited by guarantee)

Annual report and financial statements for the 15 months ended 31 March 2026

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Registered company number: SC186663
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ANNUAL REPORT AND FINANCIAL STATEMENTS 2026

Contents

	Page
Reference and administrative information	2
Directors' report	3 to 8
Independent auditor's report to the trustees and members	9 to 12
Statement of financial activities including income and expenditure account	13
Balance sheet	14
Statement of cash flows	15
Notes forming part of the financial statements	16 to 30

Reference and administrative information

Charity Name:	Autism and Neurodiversity North Scotland Limited
Charity Registration Number:	SC007421
Company Registration Number:	SC186663
Registered office and principal address:	33-35 Carnie Drive Aberdeen AB25 3AN
Board of Directors:	T Allan S Babbie M Hodder (resigned 29 October 2025) I MacGregor (resigned 29 October 2025) G Morrison (resigned 29 October 2025) A Sall (resigned 10 February 2026) C Harte (Chair) (appointed 29 October 2025) LM Laverty (appointed 29 October 2025) P Nelson (appointed 29 October 2025, resigned 1 May 2026) M Orr (appointed 29 October 2025) M Rafferty (appointed 29 October 2025) C Thomson (appointed 29 October 2025, resigned 31 March 2026)
Chief Executive Officer:	W Alexander (resigned 29 October 2025) D McLaughlin (appointed 29 October 2025)
Auditor:	TC Group Chapelshade House 78-84 Bell Street Dundee DD1 1RQ
Bankers:	Bank of Scotland Queens Cross 39 Albyn Place Aberdeen AB10 1YN
Solicitors:	Ledingham Chalmers LLP Johnstone House 52-54 Rose Street Aberdeen AB10 1HA

Directors' report

The directors have pleasure in presenting their report and the audited financial statements of the charitable company for the period 31 March 2026.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, the Companies Act 2006, FRS 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland" ("FRS102") and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102.

Structure, governance and management

Governing Document

Autism and Neurodiversity North Scotland Limited is a charitable company limited by guarantee, registered as a charity on 20 February 1989 and incorporated on 10 June 1998. The charitable company was established under a Memorandum of Association and is governed by its Articles of Association. In the event of winding up, members are required to contribute an amount not exceeding £1.

Autism and Neurodiversity North Scotland Limited became a subsidiary of Scottish Autism on 29 October 2025.

Board of Directors

The directors for the purpose of company law, and trustees for the purpose of charity law, who served during the period and up to the date of this report were:

- T Allan
- S Babbie
- M Hodder (resigned 29 October 2025)
- I MacGregor (resigned 29 October 2025)
- G Morrison (resigned 29 October 2025)
- A Sall (resigned 10 February 2026)
- C Harte (Chair) (appointed 29 October 2025)
- LM Laverty (appointed 29 October 2025)
- P Nelson (appointed 29 October 2025, resigned 1 May 2026)
- M Orr (appointed 29 October 2025)
- M Rafferty (appointed 29 October 2025)
- C Thomson (appointed 29 October 2025, resigned 31 March 2026)

Recruitment and Appointment of Directors

The rules for appointment, retirement and re-appointment remain unchanged. The Board continues to ensure appropriate balance between lived experience of autism/neurodivergence and professional skills, and periodically reviews its skills matrix to address gaps.

Directors' Induction and Training

An induction pack is in place for new directors. Relevant external training opportunities are supported.

Remuneration policy for senior staff

Key management personnel comprise the Board of Directors (unpaid) and the Executive Team. Pay for senior staff is reviewed annually.

Directors' report (continued)

Risk Management

The Board and executive team undertake regular reviews of key risks and maintain and monitor the risk register.

The Board reviews strategic risks quarterly and risk is a standing agenda item at each Board meeting.

Organisational Structure

The Board sets strategy with the CEO. During the period the CEO was supported by an Operations Manager. Following A-ND joining Scottish Autism this structure has been under review with a particular focus on addressing Care Inspectorate feedback which highlighted that a single post covering multiple registered services is unsustainable.

Objectives and activities

A-ND's objectives are to support autistic children, adults, and families across North Scotland through outreach, playschemes, training, advocacy and related services; to raise awareness and inclusion; and to collaborate with statutory and third-sector partners. The 2025 focus was to complete the process of A-ND becoming a subsidiary of Scottish Autism whilst delivering safe core services, workforce stability, and developing sustainable infrastructure to meet demand.

Services Provided

Outreach

Outreach service is provided in Moray, Highlands and Aberdeen, including surrounding town and villages in Aberdeenshire. Individualised support is provided in people's homes and communities (typically 1:1), including independence skills, social/leisure and vocational, emotional support and short breaks. Staff are carefully matched to each person supported wherever practical and possible.

Short breaks support is provided as part of Outreach support in Highlands; children are supported on a 1:1 and 2:1 ratio depending on support needs assessed.

Playscheme

Weekend and school-holiday short breaks are provided at Carnie Drive, Aberdeen and Bridgend Business Park, Dingwall. Support is provided on 1:1 and 2:1 support ratio due to the complexity of support to the children/young people that access our service.

Family Stay and Play was provided as part of Dingwall Playscheme. This was funded by Highlands HSCP Whole Family Wellbeing Fund.

Training

A-ND delivers internal and external training on autism, neurodiversity and neuro inclusion, this transferred to Scottish Autism's External Training and Internal Learning & Development on 29th October 2025.

Advocacy

Advocacy was delivered within Aberdeenshire funded by Aberdeen Voluntary Association, funding expired in January 2026.

Directors' report (continued)

Achievements and performance - Summary of people supported in 2025/26

- Aberdeen Playscheme: 33
- Outreach – Aberdeen & Aberdeenshire: 12
- Outreach – Moray: 21
- Outreach – Highlands: 19
- Dingwall – 9 term time, 11 school holidays
- Binky the Sensory Bus (Peterhead and Fraserburgh): 2
- Advocacy (Aberdeenshire, AVA-funded): 8 individuals
- Highlands Stay, Play and Connect: 103 individuals and families supported

Service Overview

Moray Outreach

The service has expanded and provides Outreach Support to children and adults across Moray with a large proportion within the Elgin area.

Highlands Playscheme and Outreach

Highlands Playscheme has seen significantly low referrals since it's opening in 2024. The service operates a Playscheme every weekend and during school holidays. Children and young people have the opportunity to use the facilities and activities planned in the building. Most children who attend enjoy engagement with activities in the local community and further afield to support meeting their outcomes.

Highland Outreach has seen an increase in demand for supported individuals both Children and Adults. It provides personal outcome support to Children and Adults in their local community on a 1:1 ratio and 2:1 ratio where commissioned support needs assessment dictates. This service operates 7 days a week, 52 weeks a year.

The Outreach service also provide short breaks to children, and this usually take place at The Haven, which is purpose-built accommodation to support physical support needs. The accommodation is arranged by Highlands HSCP and A-ND provide support to the child. A-ND was successful in application to Highland HSCP option 3 framework for short break support.

Binky the Sensory Bus

This service has seen a vast reduction since funding ceased in 2024. All current funding is commissioned privately per event. The bus provides event organisers the offer of a sensory space for neurodivergent children or adults visiting their event, should they require an environment for self and co-regulation.

Following an incident in early 2025, there has been no further events whilst the bus has been out of commission due to damage sustained. Bookings for 2026 are currently sitting at 6 however the bus is not yet fully operational. Alternative facilities in the manner of a sensory tent have been offered to event organisers who currently have a booking.

Aberdeen Playscheme

Playscheme support operates at weekends and holidays. It provides building-based activities to school aged children. Activities include sensory play, social interactions, and creative activities. The service also makes use of local parks and community facilities, to enable the children to experience outdoor play, due to the lack of outdoor space at the current location at Carnie Drive. The building has received essential maintenance since November 2025 to ensure it remained a safe and secure environment for children to access.

Demand for the service has reduced over 2025.

Directors' report (continued)

Advocacy (Aberdeenshire)

Under AVA funding, A-ND delivered independent advocacy achieving outcomes to neurodivergent adults in Aberdeenshire. Funding for the service ended in January 2026 and A-ND waw unsuccessful in their application for further funding. Due to vacancy in the Advocacy post, the service was paused from August 2025. Scottish Autism Community Advice team provided an alternative advice and signposting service, to those still requiring support on the waiting list, from December 2025 until January 2026.

Employability

Due to recruitment challenges A-ND have not been able to provide this service. Funding has now expired and no further funding is being sought.

External assessment of services

Care Inspectorate evaluations for A-ND Outreach services was average overall (detail as per published reports) with optimism on future improvement and development plans. They continued to raised concerns over the geographical stretch of the registration and welcomed Scottish Autism plans to split the Outreach Registration into two separate registered services (Highland & Moray and Aberdeen).

The Care Inspectorate highlighted concerns with some aspects in relation to the premises for the Aberdeen Playscheme and work has been ongoing since the merger with Scottish Autism to improve the facilities.

Highlands Children and Education Service have confidence in the support delivered for both Playscheme and Outreach Service. Through discussion with Highlands HSC Leadership, they feel the location of the playscheme to be a barrier to families accessing the service therefore the reason for lack of referrals. This is not the case for A-ND Highlands Outreach services, and Highlands HSCP partnership continue to seek support and wish us to consider widening our geographic offering within Highlands.

Moray HSCP are keen to work with us in expanding our offer of support across Moray with more complex support needs including 24hr services and Young neurodivergent individuals entering the next chapter in their life and transitioning to adult life and gaining and development independent living skills.

Demand and Workforce

Referrals continued to exceed capacity in outreach support with conservatively indicating potential to deliver upwards of 20% of current provision in Highlands and Moray. Within Aberdeenshire demand for children outreach service remain high.

Recruitment remains a challenge in attracting Support Workers across all locations especially rural areas. Retention of staff is consistent although a high percentage of staff are employed under a Sessional Contract.

General

Overall activity in the financial period was shaped by:

- The impact of ongoing local authority budget reductions and rising employer costs, resulting in financial pressures.
- Recruitment and retention of the workforce continue to be a challenge.
- Merger with Scottish Autism, providing financial stability and the opportunity to focus on growth areas.

Financial review

Autism and Neurodiversity North Scotland is reporting a deficit for the current financial period of £118,693 (2024: deficit of £33,963).

Directors' report (continued)

Principal Funding Sources

Contracts and spot-purchase arrangements with Aberdeen City, Aberdeenshire, Moray and Highlands remain the principal sources, alongside Direct Payments, trusts and donations. Supplementary income also supports core services.

Reserves Policy and Going Concern

The policy for reserves is to hold a minimum of 3 months operating costs (which aligns with Scottish Autism's Policy) The Board reviews reserves against risk and a at the date of signing the accounts there are no free reserves.

With Autism and Neurodiversity North Scotland Limited now held as a subsidiary of Scottish Autism, the parent organisation continues to provide financial support for the subsidiary, therefore it is considered appropriate to prepare the accounts on a going concern basis.

At the end of the financial period, the charitable company has deficit unrestricted reserves of (£35,148) (2024: £75,699) and restricted reserves of £109,104 (2024: £116,950) giving total reserves of £73,956 (2024: £192,649). There are no free reserves.

Plans for future periods

Given ongoing national/local funding constraints and employer cost increases, the Board considered strategic options in early 2025. Members voted unanimously in August 2025 to merge with Scottish Autism. The merger is intended to secure continuity and growth of A-ND's services across the North of Scotland. A post-merger operating model and leadership structure will be co-produced to ensure safe capacity, regulatory compliance and sustainable cost recovery.

Directors' responsibilities statement

The trustees (who are also directors of Autism and Neurodiversity North Scotland for the purposes of company law) are responsible for preparing the Directors' 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 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 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 (FRS102)
- 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
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 charitable 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.

Directors' report (continued)

Statement as to disclosure of information to auditor

So far as the trustees are aware, there is no relevant audit information of which the charitable company's auditor is unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to ensure that the charitable company's auditor is aware of that information.

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

Approved by the Board of Directors and signed on behalf of the Board



C Harte
Chair

Date: 29/09/2026

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF AUTISM AND NEURODIVERSITY NORTH SCOTLAND

Opinion

We have audited the financial statements of Autism and Neurodiversity North Scotland (the 'charitable company') For the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF AUTISM AND NEURODIVERSITY NORTH SCOTLAND (CONTINUED)

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF AUTISM AND NEURODIVERSITY NORTH SCOTLAND (CONTINUED)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The most relevant frameworks we identified include FRS 102, including the Charities SORP (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

We gained an understanding of how the charity is complying with these laws and regulations by making enquiries of management and those charged with governance. We corroborated these enquiries through our review of submitted returns, relevant correspondence with regulatory bodies and trustee meeting minutes.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, by meeting with management and those charged with governance to understand where it was considered there was susceptibility to fraud. This evaluation also considered how management and those charged with governance were remunerated and whether this provided an incentive for fraudulent activity. We considered the overall control environment and how management and those charged with governance oversee the implementation and operation of controls. We identified a heightened fraud risk in relation to revenue recognition and potential for management override of controls and we performed procedures to address each identified risk.

The following procedures were performed to provide reasonable assurance that the financial statements were free of material fraud or error:

- Enquiries of management about their own identification and assessment of the risks of irregularities.
- Reviewing minutes of meetings of those charged with governance for reference to: breaches of laws and regulation or for any indication of any potential litigation and claims; and events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud;
- Reviewing the level of and reasoning behind the charity's procurement of legal and professional services;
- Performing audit work procedures over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing judgements made by management in their calculation of accounting estimates for potential management bias
- Agreement of the financial statement disclosures to supporting documentation; and
- Detailed substantive testing on the recognition of revenue.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF AUTISM AND NEURODIVERSITY NORTH SCOTLAND (CONTINUED)

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Derek Grant CA *(Senior Statutory Auditor)*

For and on behalf of TC Group, Statutory Auditor
Chapelshade House
78-84 Bell Street
Dundee, DD1 1RQ

Date: 14/10/2026

TC Group is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Registered company number: SC186663
Registered charity number: SC007421

Statement of financial activities including income and expenditure account

For the 15 months ended 31 March 2026

	Notes	Unrestricted Funds £	Restricted Funds £	15 months ended 31 March 2026 Total £	12 months ended 31 Dec 2024 Total £ Restated
Income from:					
Donations and grants	3	165,879	307,341	473,220	395,538
Charitable activities	4	895,676	-	895,676	649,876
Investments	5	91	-	91	1,162
Total income		1,061,646	307,341	1,368,987	1,046,576
Expenditure on:					
Charitable activities	6	1,206,590	281,090	1,487,680	1,174,289
Total expenditure		1,206,590	281,090	1,487,680	1,174,289
Net (expenditure) / income	7	(144,944)	26,251	(118,693)	(127,713)
Transfers between funds		34,097	(34,097)	-	-
Net movement in funds for the period		(110,847)	(7,846)	(118,693)	(127,713)
Reconciliation of funds					
Funds brought forward		75,699	116,949	192,649	320,362
Funds carried forward		(35,148)	109,104	73,956	192,649

The Statement of Financial Activities includes all gains and losses in the period. All income and expenditure derive from continuing activities.

The notes to the financial statements on pages 16 to 28 form part of these financial statements.

Registered Co. No: SC186663

Balance Sheet
As at 31 March 2026

	Note	As at 31 March 2026 £	As at 31 December 2024 £ Restated
Fixed assets			
Tangible assets	9	209,945	262,203
Current assets			
Debtors - amounts falling due within one year	10	90,805	143,643
Cash at bank and in hand		25,722	91,858
		116,527	235,501
Creditors - amounts falling due within one year	11	(100,516)	(305,056)
Net current assets/(Net current liabilities)		16,011	(69,555)
Creditors – amounts falling due after more than one year	12	(152,000)	-
Total net assets	14	73,956	192,648
The funds of the charity:			
Unrestricted funds		(35,148)	75,698
Restricted funds		109,104	116,950
Total funds	13	73,956	192,648

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The notes to the financial statements on pages 16 to 28 form part of these financial statements.

These financial statements were approved by the directors on 29/09/2026 and are signed on their behalf by:

C Harte
Director

Statement of cash flows

For the 15 months ended 31 March 2026

	Note	31 March 2026 £	31 December 2024 £
Cash provided by/ (used in) operating activities	18	(193,770)	191,497
Cash flows from investing activities			
Interest income	5	91	1,162
Proceeds from sale of fixed assets		-	500
Purchase of tangible fixed assets	9	(24,457)	(180,018)
Cash used in investing activities		(24,366)	(178,356)
Cash generated from financing activities	12	152,000	-
		152,000	-
Increase/(decrease) in cash and cash equivalents in the period		(66,136)	13,141
Cash and cash equivalents at the beginning of the period		91,858	78,717
Cash and cash equivalents at the end of the period		25,722	91,858
Relating to:			
Cash at bank and in hand		25,722	91,858

Notes to the financial statements

For the period ended 31 March 2026

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period and in the preceding year unless otherwise stated.

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention, 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 (FRS102) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. The charitable company is a Public Benefit Entity as defined by FRS102.

The charity has availed itself of section 396 of the Companies Act 2006, as permitted in paragraph 4 (1) of Schedule 1 of Statutory Instrument 2008 no 409, and adapted the Companies Act formats to reflect the special nature of the charity's activities. The accounts have been prepared in accordance with the provision of FRS102 Section 1A Small Entities.

The accounts are prepared in pounds Sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements cover a period of 15 months from 1 January 2025 to 31 March 2026, following a change in the charity's accounting reference date. The comparative figures cover 12-month period ended 31 December 2024 and therefore are not directly comparable with the current period figures.

Going concern

The trustees have assessed the charity's ability to continue as a going concern for a period of twelve months from the date of approval of these financial statements. In forming this assessment, the trustees have considered the charity's cash flow forecasts, expected funding commitments and forward plans.

In August 2025, the members of the charitable company voted unanimously to merge with Scottish Autism. The merger is intended to secure long-term sustainability and continuity of the charity's services.

Accordingly, the financial statements have been prepared on a going concern basis, and the trustees are not aware of any material uncertainties that cast significant doubt over the charity's ability to continue as a going concern.

(b) Fund accounting

Unrestricted funds are general funds that can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds are those donated for specific purposes, the use of which is restricted to that purpose. Further details on the restricted funds held can be found at note 13.

Notes to the financial statements (continued)

For the period ended 31 March 2026

1. Accounting policies (continued)

(c) Income

Income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy and it is probable that income will be received. The following policies are applied to specific income categories:

Donations are included in full in the Statement of Financial Activities when receivable. Donated services and facilities are included at the value to the charity where this can be quantified.

Income from charitable activities is accounted for when services are provided.

Income from other trading activities is accounted for when fundraising events take place.

Investment income is included when receivable.

(d) Expenditure

Expenditure is included in the financial statements on an accruals basis and includes irrecoverable VAT where applicable.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on the basis as set out in note 6.

(e) Fixed assets

Individual fixed assets costing £100 or more are capitalised at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Leasehold improvements	-	20% straight line
Fixtures & fittings	-	15% reducing balance
Motor vehicles	-	20% straight line
Office equipment	-	33% reducing balance

The gain or loss arising on disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the period.

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Notes to the financial statements (continued)

For the period ended 31 March 2026

1. Accounting policies (continued)

(e) Fixed assets (continued)

The charity's depreciation policy for leasehold improvements was changed during the financial period. Previously, leasehold improvements were depreciated at 10% using the reducing balance method. From the current financial period, deprecation policy has been changed to a rate of 20% using straight line method. This change reflects management's assessment of the useful life of the leasehold improvements.

The change in depreciation policy was made to ensure that the financial statements provide a more accurate representation of the consumption of economic benefits of the charity's leasehold improvements over time.

(f) Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments' of FRS102 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.

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.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the assets original effective interest rate. The impairment loss is recognised in income and expenditure.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in income and expenditure.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership to another entity.

Notes to the financial statements (continued)

For the period ended 31 March 2026

1. Accounting policies (continued)

(f) Financial instruments (continued)

Basic financial liabilities

Basic financial liabilities, including trade and other creditors, 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. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest rate method.

Concessionary loans received

Concessionary loans are loans received by the charity on terms that are more favourable than those normally available on the market. Concessionary loans are initially recognised and subsequently measured at the amount received and outstanding. The trustees consider that this treatment provides more relevant information to users of the financial statements where the loan has been provided to further the charitable objectives of the lender rather than for commercial return.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Derecognition of financial liabilities

Financial liabilities are derecognised when, and only when, the charity's obligations are discharged, cancelled, or they expire.

(g) Leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities as incurred over the life of the lease.

(h) Pension

Employees of the charitable company are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the period end. The costs of the defined contribution scheme are included within direct staff costs and support staff costs and charged to the unrestricted funds of the charity on the basis as set out in note 6.

(i) 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.

(j) Taxation

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

2. Judgements and key sources of estimation uncertainty

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

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

The directors consider that there are no estimates and underlying assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

Notes to the financial statements (continued)

For the period ended 31 March 2026

3. Income from donations and grants

	31 March 2026 Total £	31 Dec 2024 Total £ Restated
Donations - individual & corporate donors	165,879	294,564
Donations – restricted	25,000	20,000
Grant funding – Restricted		
Corra Foundation		
Aberdeen City Council – wages	-	10,000
Aberdeen Council – ND & LGBTQ+	7,726	-
Aberdeenshire Voluntary Action	48,107	48,107
EDF Dornelle Support Worker	27,431	2,493
Highland-Whole-Family-Wellbeing-Programme	186,096	20,374
Tesco Groundworks	808	-
AAB Ipads	2,173	-
Neighbourly – B&Q Foundation	10,000	-
	473,220	395,538
Attributable to funds as follows:		
Unrestricted	165,879	294,564
Restricted	307,341	100,974
	473,220	395,538

4. Income from charitable activities

	31 March 2026 Total £	31 Dec 2024 Total £ Restated
Local Authority contracts		
- Outreach	557,265	305,509
- Playscheme	315,585	297,486
Training income	17,549	14,435
Sensory Bus	2,698	16,018
After School Club	2,579	16,428
	895,676	649,876

All amounts included above were attributable to unrestricted funds in the current and prior period.

5. Income from investments

	31 March 2026 Total £	31 Dec 2024 Total £
Interest received	91	1,162

All amounts included above were attributable to unrestricted funds in the current and prior period.

Notes to the financial statements (continued)
For the period ended 31 March 2026

6. Expenditure on charitable activities

	Basis of allocation	Outreach £	Play Scheme £	31 March 2026 Total £	31 Dec 2024 Total £ Restated
Costs directly allocated to activities					
Staff costs	Direct	553,439	338,246	891,685	702,928
Travel and other expenses	Direct	45,249	3,820	49,069	27,290
Motor expenses	Direct	-	40,099	40,099	33,196
Training costs	Direct	2,887	2,887	5,774	5,050
Support costs allocated to activities					
Support staff costs	Staff time	91,338	55,823	147,161	161,862
Premises	Floor area	59,598	59,598	119,196	71,648
Legal and professional fees	Est. usage	31,606	31,606	63,212	48,534
Other expenses	Est. usage	40,884	40,884	81,768	78,406
Depreciation and gain/loss on disposal of fixed assets	Est. usage	38,358	38,358	76,716	32,475
Governance costs allocated to activities					
Audit fees	Est. usage	6,500	6,500	13,000	10,000
Consulting	Est. usage	-	-	-	2,500
		869,859	617,821	1,487,680	1,174,289
Attributable to funds as follows:					
Unrestricted				1,206,590	929,810
Restricted				281,090	244,479
				1,487,680	1,174,289

Notes to the financial statements (continued)

For the period ended 31 March 2026

7. Net expenditure for the period

This is stated after charging:

	31 March 2026 Total £	31 Dec 2024 Total £
Operating lease rentals - Other assets	12,970	10,231
Depreciation and amortisation	76,716	32,363
Auditor's remuneration - Fee for the audit of the charitable company	13,000	10,400

8. Staff costs and trustee remuneration and expenses

	31 March 2026 Total £	31 Dec 2024 Total £
Wages and salaries	945,881	796,743
Social security costs	76,779	54,144
Employer's contribution to defined contribution pension schemes	14,223	10,346
	1,036,883	861,233

Number of employees

	31 March 2026	31 Dec 2024
Outreach and playscheme	67	55
Management and administration	2	4
Average number of employees	69	59

Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The key management personnel of the charity during the current and preceding financial period comprised the trustees, Chief Executive Officer, Service Managers and Administrators. The total employee compensation of the key management personnel was £130,454 (2024: £136,540).

No employees received employee benefits exceeding £60,000 during the period (2024: one employee received employee benefits in the band £60,001 to £70,000).

No remuneration was paid to trustees in the period (2024: £nil). No expenses were paid or reimbursed to trustees in the period (2024: £nil).

Notes to the financial statements (continued)

For the period ended 31 March 2026

9. Tangible assets

	Leasehold improvements £	Fixtures, fittings & equipment £	Sensory bus £	Total Assets £
Cost				
At 1 January 2025	276,608	89,638	77,352	443,597
Additions	23,574	883	-	24,457
	300,182	90,521	77,352	468,054
At 31 March 2026				
Accumulated depreciation				
At 1 January 2025	116,557	38,258	26,578	181,393
Charge for the period	45,497	11,880	19,338	76,716
	162,054	50,138	45,916	258,109
At 31 March 2026				
Net book amount				
At 31 March 2026	138,128	40,381	31,436	209,945
At 31 December 2024	160,050	51,379	50,774	262,203

10. Debtors - amounts falling due within one year

	31 March 2026 £	31 Dec 2024 £
Trade debtors	73,625	115,757
Prepayments and accrued income	15,192	17,460
Other debtors	1,988	10,426
	90,805	143,643

11. Creditors - amounts falling due within one year

	31 March 2026 £	31 Dec 2024 £ Restated
Trade creditors	41,834	82,426
Other creditors and accruals	34,056	53,614
PAYE and NIC	10,633	11,092
Deferred income	13,993	157,923
	100,516	305,055

12. Creditors – amounts falling due after more than one year

During the period, the charity received a loan of £152,000 from Scottish Autism, its parent charity. The loan is unsecured, interest free and repayable within 24 months from 31 March 2026.

The loan has been provided on concessionary terms in order to support the charity's activities following the merger with Scottish Autism and is therefore regarded as a concessionary loan. In accordance with the charity's accounting policy for concessionary loans, the balance has been recognised and measured at the amount received and outstanding at the reporting date of £152,000.

Notes to the financial statements (continued)

For the period ended 31 March 2026

13. Movement in funds

2026	At 1 January 2025 £ Restated	Income £	Expenditure £	Transfers £	At 31 March 2026 £
Unrestricted funds	75,699	1,061,646	(1,206,590)	34,097	(35,148)
Restricted funds					
Sensory Bus	38,579	25,000	(44,338)	-	19,241
Outdoor play area	7,500	-	-	-	7,500
Aberdeenshire Voluntary Action	-	48,107	(29,654)	-	18,453
Highland Whole Family Wellbeing Programme	-	186,096	(186,096)	-	-
EDF Dornelle Support Worker	-	27,431	-	-	27,431
Corra Foundation	18,829	-	(18,829)	-	-
Playscheme upgrade	52,042	-	-	(34,097)	17,945
ND & LGBTQ+	-	7,726	-	-	7,726
AAB iPad	-	2,173	(2,173)	-	-
Tesco Groundworks	-	808	-	-	808
Neighbourly B&Q	-	10,000	-	-	10,000
	116,950	307,341	(281,090)	(34,097)	109,104
Total funds	192,649	1,368,987	(1,487,680)	-	73,956

2024	At 31 December 2023 £ Restated	Income £	Expenditure £	Transfers £	At 31 December 2024 £ Restated
Unrestricted funds	59,907	945,602	(929,810)	-	75,699
Restricted funds					
Sensory Bus	59,737	20,000	(41,158)	-	38,579
Outdoor play area	7,500	-	-	-	7,500
Core costs	-	60,600	(60,600)	-	-
Corra Foundation	138,102	-	(119,273)	-	18,829
Highland Whole Family Wellbeing Programme	-	20,374	(20,374)	-	-
Playscheme upgrade	55,116	-	(3,074)	-	52,042
	260,455	100,974	(244,479)	-	116,950
Total funds	320,362	1,046,576	(1,174,289)	-	192,649

Restricted funds comprise monies received for specific purposes and may only be applied in accordance with the restrictions imposed by the donor or funding body.

Notes to the financial statements (continued)

For the period ended 31 March 2026

13. Movement in funds (continued)

The principal restricted funds held by the charity at 31 March 2026 were:

Sensory Bus	Aberdeenshire Council Whole Family Wellbeing Funding Grant - A-ND Bink the Sensory Bus providing support sessions to service users in Peterhead and Fraserburgh areas
Outdoor play area	Chance to Flourish (Scottish Children's Lottery) - creating an outdoor, sensory play centre for the children who attend our Playscheme
Aberdeenshire Voluntary Action	Aberdeenshire Communities Mental Health & Wellbeing Fund for Adults providing individual and collective Advocacy service to diagnosed and self-identified neurodiverse individuals locally
Highland Whole Family Wellbeing Programme	Holistic Whole Family Support Service for Highland Neurodiverse Families ensuring timely, sustainable support that prevents crisis, strengthens families and delivers lasting benefits for neurodiverse children and their communities
EDF Dornelle Support Worker	Funding for a Moray Support Worker providing 20 hours per week of support in the Dornell area
Corra Foundation	Promise Partnership (Keep The Promise) delivering a pilot project providing targeted support to children and families using principles of whole family & child-led participation in support
Playscheme upgrade	Funding from Apache & Screwfix to upgrade the Aberdeen Playscheme facility
ND & LGBTQ+	ACVO - LGBTQIA+ Support Groups funding for setting up and co-ordinating support groups for ND & LGBQ+ people
AAB iPad	AABIE funding to purchase 9 iPads, protective cases and screen protectors to benefit 50 children and their families.
Tesco Groundworks	Tesco Stronger Starts Programme - Neurodiverse Playscheme Activates - For autistic and neurodiverse children attending our playscheme to visit Innoflate, an enriching environment for both mental and physical health
Neighbourly B & Q	B & Q Foundation Grant to build a fully accessible wet room for supported individuals

Transfers between funds

During the period, £34,097 was transferred from restricted funds to unrestricted funds. This transfer represents expenditure incurred in previous periods which was attributable to the objectives of the Playscheme upgrade but which had originally been charged to unrestricted funds. The transfer reimburses unrestricted reserves for costs incurred in delivering activities consistent with the purposes and restrictions of the relevant restricted funding.

Notes to the financial statements (continued)

For the period ended 31 March 2026

14. Analysis of net assets between funds

2026	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	178,509	31,436	209,945
Current assets	38,859	77,668	116,527
Current liabilities	(100,516)	-	(100,516)
Non-current liabilities	(152,000)	-	(152,000)
	(35,148)	109,104	73,956

2024	Unrestricted Funds £	Restricted Funds £	Total Funds £ Restated
Tangible fixed assets	211,429	50,774	262,203
Current assets	169,325	66,176	235,501
Current liabilities	(305,055)	-	(305,055)
	75,699	116,950	192,649

15. Charitable company limited by guarantee

The charitable company is a charitable organisation and it is limited by guarantee. In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1.

16. Operating lease commitments

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

	31 March 2026 £	31 Dec 2024 £
Other assets:		
Within 1 year	9,915	9,535
Within 2 to 5 years	3,709	16,458
	13,624	25,993

17. Related party transactions

A number of directors (and members of their family) attend fundraising events organised to benefit the Charity and make donations to the Charity. £nil (2024: £16,000) within total income was received from Global Energy (Engineering & Construction) Limited, a company of which T Allan and G Morrison were directors during the period.

Expenditure of £2,365 (2024: £717) was incurred with Think PR, a company of which A Sall was a director during the period.

During the period, the charity received an unsecured interest-free loan of £152,000 from Scottish Autism, its parent charity. At 31 March 2026, the balance outstanding was £152,000. Further details are provided in Note 12.

No other transactions with related parties were undertaken that require to be disclosed under FRS102.

Notes to the financial statements (continued)

For the period ended 31 March 2026

18. Ultimate controlling party

On 29 October 2025 the charitable company became a subsidiary of Scottish Autism.

The immediate and ultimate parent undertaking is Scottish Autism, a charity registered in Scotland (Scottish Charity Number SC009068) and a company limited by guarantee registered in Scotland (Company Number SC081123).

The parent charity prepares consolidated financial statements in which the charitable company is included. Copies of those consolidated financial statements may be obtained from:

Bradbury Hub, 100 Smithfield Loan, Alloa, Clackmannanshire, Scotland, FK10 1NP

19. Reconciliation of net movement in funds to net cash flow from operating activities

	Notes	31 March 2026 £	31 Dec 2024 £ Restated
Net movement in funds		(118,693)	(127,713)
Adjustments for:			
Depreciation charge	9	76,716	32,363
(Gain)/loss on disposal of fixed assets		-	112
Interest income shown in investing activities	5	(91)	(1,162)
(Increase)/decrease in debtors		52,838	(74,177)
Increase / (decrease) in creditors		(204,540)	362,074
Net cash provided by operating activities		(193,770)	191,497

20. Analysis of changes in net debt

	Cash and cash equivalents	Loans	Total
As at 1 January 2025	91,858	-	91,858
Cashflows	(66,136)	-	(66,136)
New loan	-	(152,000)	(152,000)
Total	25,722	(152,000)	(126,278)

Notes to the financial statements (continued)

For the period ended 31 March 2026

21. Prior period adjustment – grant income recognition and fund accounting

During the current period, the charity undertook a review of the accounting treatment applied to funding received from the Corra Foundation. As a result of this review, it was identified that the timing of recognition of certain grant income and the allocation of related income and expenditure between restricted and unrestricted funds did not fully reflect the underlying funding arrangements.

The financial statements have therefore been restated to correct these prior period errors in accordance with Section 10 of FRS 102 and the Charities SORP. The restatement results in:

- correction of the timing of grant income recognition between accounting periods;
- reclassification of grant income between unrestricted and restricted funds; and
- reallocation of expenditure from unrestricted funds to the relevant restricted fund.

The overall impact of the correction is an increase in total funds of £156,250. This comprises an increase of £125,000 relating to periods prior to 1 January 2024 and an increase of £31,250 relating to the year ended 31 December 2024.

Impact on opening funds at 1 January 2024

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Reclassification of grant income	125,000	(125,000)	-
Recognition of previously unrecorded grant income	125,000	-	125,000
Reallocation of expenditure between funds	(111,898)	111,898	-
Total	138,102	(13,102)	125,000

Impact on the comparative year ended 31 December 2024

During the year ended 31 December 2024, the correction of the timing of grant income recognition resulted in an increase in the surplus for the year of £31,250. In addition, expenditure previously charged to unrestricted funds has been reallocated to restricted funds. This reallocation affected the presentation of movements between restricted and unrestricted funds but had no impact on the surplus for the year.

The impact on the Statement of Financial Activities for the year ended 31 December 2024 is summarised below:

Impact on the comparative year ended 31 December 2024

	£
Increase in surplus arising from adjustments to grant income recognition	31,250
Net impact of expenditure reallocation	-
Net increase in surplus for the year	31,250

At 31 December 2024, the restatement also resulted in a reduction in debtors of £125,000 and a reduction in deferred income of £31,250. These adjustments arise from the correction of the timing of grant income recognition.

Notes to the financial statements (continued)

For the period ended 31 March 2026

Impact on opening funds at 31 December 2024

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Adjustment to opening funds at 1 January 2024	138,102	(13,102)	125,000
Impact of 2024 income recognition adjustments	-	31,250	31,250
Reallocation of 2024 expenditure	(119,273)	119,273	-
Total	18,829	137,421	156,250