REGISTERED CHARITY NUMBER: SC003907

Financial Statements for the Year Ended 31 March 2026

for

Wellbeing Works, Dundee

Ascot Drummond (UK) Limited
Suite 12, River Court
West Victoria Dock Road
Dundee
Angus
DD1 3JT

Wellbeing Works, Dundee

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for the Year Ended 31 March 2026

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Wellbeing Works, Dundee

Report of the Trustees
for the Year Ended 31 March 2026

The Trustees present the annual report and accounts for Wellbeing Works, Dundee for the year ended 31st March 2026. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's Constitution, the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland published on 16th July 2014.

AIMS AND OBJECTIVES
As detailed in the Constitution the organisation is established for public benefit.

Our aims are:

To raise mental health and wellbeing in Dundee using a co-productive approach to develop good support, advocacy and self-help for people affected by issues around mental ill-health, so that they may pursue their personal goals in all aspects of life; and

To work in a culture that creates mutual respect while promoting individuals' rights and combating exclusion.

The objectives of the organisation are:

1. To promote mental health and wellbeing, in line with the recovery approach, for those with experience of mental illness and/or mental health problems;

2. To promote understanding of mental health and mental ill-health and of the support available within the community for those with experience of mental illness and/or mental health problems;

3. To provide facilities, activities and support in furtherance of the aims of clauses 1 and 2;

4. To promote and encourage cooperation with and amongst other voluntary bodies and organisations involved, whether principally or partially, with issues of mental health, and between such bodies and statutory authorities;

5. To promote understanding and improvement of the rights of those with experience of mental illness and/or mental health problems, and to combat prejudice towards individuals with such experience.

OUR SERVICES

Wellbeing Works continues to deliver services in ways that are accessible, inclusive and responsive to participant need. Many of our participants have lived with mental health challenges for a number of years, and our approach recognises the importance of creating safe, supportive opportunities for people to try new things, build confidence, develop skills and experience an improved sense of wellbeing.

Our service delivery continues to focus on offering meaningful activities and person-centred support that help participants move at their own pace. Through group-based activities, one-to-one support where appropriate, peer connection and opportunities to develop practical and social skills, participants are supported to take positive steps towards improved mental health and greater community involvement.

Ongoing review remains central to how services are planned and delivered. Participants, staff and stakeholders are given opportunities to contribute feedback, share ideas and help shape future provision. This strengthens our commitment to co-production and co-design, ensuring services are developed with people rather than simply delivered to them.

This approach supports the organisation to remain responsive to changing needs, build on what is working well, and identify areas where services can continue to develop. It also ensures that participant voice remains central to decision-making and service improvement.

STAFFING

There have been significant staffing changes during the reporting period, including planned leadership transition and the strengthening of management arrangements.

The Executive Director retired as planned on 31 May 2025. David Cowan took up the post of Chief Executive Officer on 31 March 2025, allowing for a planned transition period and continuity of leadership.

Laura Campbell, previously the Supported Volunteer Co-ordinator, was appointed Manager on 1 May 2025. This appointment has supported operational stability and helped maintain continuity across service delivery, staff support and participant engagement.

A new Support Worker was appointed and started in post on 5 January 2026, replacing outgoing staff and ensuring continued capacity within the team to support participants and deliver planned activities.

These changes have helped maintain organisational stability while supporting the ongoing development of services and staff roles.
Staff training and development has continued to be a priority, ensuring the team has the knowledge, skills and confidence to support participants safely and effectively.

Training undertaken during the period includes:

- Improving Personal Development training, completed by 7 staff members.
- Adult Support and Protection training, completed by 6 staff members.
- Cyber Security training, undertaken by all staff.
- Emergency First Aid at Work training.
- Mental Health First Aid training.
- HR and business administration training.
- Attendance at relevant conferences and sector events.

Staff have also been involved in identifying their own training needs, supporting a more reflective and proactive approach to professional development. This ensures that training is linked to both organisational priorities and the practical needs of service delivery.

The continued investment in staff development supports safer practice, stronger governance, improved confidence and a more skilled workforce. It also helps ensure that Wellbeing Works remains responsive to participant need and wider changes within the mental health and third sector environment.

ACHIEVEMENT AND PERFORMANCE

2025 was a significant year for Wellbeing Works as our centenary celebrations continued, marking 100 years of supporting people in Dundee with their mental health and wellbeing. The year provided an important opportunity to celebrate the organisation's history, recognise the contribution of participants, staff, volunteers and partners, and strengthen our visibility across the city.

The formal high point of the centenary year was the Civic Reception held at the Marryat Hall. This event provided a meaningful opportunity to recognise the long-standing contribution of Wellbeing Works to Dundee and to celebrate the achievements of the people who engage with and support the organisation. A key strength of the centenary celebrations was the involvement of participants across a range of groups and activities. The celebrations were not limited to a single event but were embedded throughout the year, allowing participants to contribute in ways that reflected their interests, skills and confidence.

The walking group undertook a 100-mile challenge, linking physical activity, personal achievement and the centenary theme. This provided a positive focus for participants and supported wellbeing through routine, movement, social connection and shared purpose.

The singing and ukulele groups also played an important role in the celebrations. They collaborated with The Noteables, a community choir, to provide entertainment at the Civic Reception. This was a positive example of creativity, partnership working and participant involvement in a high-profile civic event. Supported volunteers and gardeners worked together to plant 100 trees on Dundee Law in December, bringing the centenary year to a meaningful close. This activity created a lasting legacy for the organisation and the city, while also supporting environmental wellbeing, teamwork and community contribution.

Our supported volunteering programme is nearing the end of its final funded year. Outcomes from the programme have been positive, and it has continued to provide valuable opportunities for participants to build confidence, develop skills, increase routine and contribute meaningfully to their communities. Supported volunteering remains a highly valued part of our service offer. We recognise the importance of maintaining this pathway for participants, particularly for those who may face barriers to mainstream volunteering or employment-related activity. We therefore plan to continue providing supported volunteering opportunities as part of our wider programme of participant progression, wellbeing and active citizenship.

Wellbeing Works is contributing to the development of the city-wide Peer Framework through involvement in the Peer Framework Steering Group. This work has been commissioned by the Dundee Health and Social Care Partnership and is being facilitated by DVVA.

Our involvement ensures that the experience and voice of Wellbeing Works helps shape the design of the framework. This is an important opportunity to influence the development of peer support across Dundee and to ensure that learning from our own practice, participant involvement and lived experience-led approaches contributes to wider strategic planning.

We continue to support student learning and professional development through placement opportunities. A new partnership with Queen Margaret University has enabled Wellbeing Works to host one Art Therapy PhD student and two final-year Occupational Therapy students.

These placements bring additional learning, reflection and creativity into the organisation, while also allowing students to gain practical experience in a community mental health support setting. Supporting students also helps strengthen our links with education providers and contributes to the development of future practitioners who understand the value of person-centred, community-based mental health support.

Partnership development has continued to be an important area of growth. New partnerships have created additional opportunities for participants to engage in community activity, build confidence and develop skills.

Our partnership with the Scottish Fire and Rescue Service has opened up opportunities for community engagement, horticulture and supported volunteering. This work has enabled participants to contribute to meaningful outdoor projects while strengthening links with emergency service partners and the wider community.

Further opportunities have also been developed with Verdant Works, HMS Unicorn and Starter Packs. These partnerships support a broader range of participant experiences, including heritage, practical contribution, volunteering and community connection.

A re-established partnership with Trees for Life has also been particularly positive. This has enabled Wellbeing Works to facilitate peer mentoring opportunities for participants through residential conservation activities. These experiences support confidence, connection, leadership, resilience and environmental contribution, while offering participants opportunities that may otherwise be difficult to access.

FINANCIAL REVIEW

With regards to movement of funds, the overall surplus of income over expenditure was £19,213 at the end of the financial year. £9,476 of these funds were unrestricted, with £9,737 being restricted funds. Aside from retaining a prudent amount of reserves each year, most of the charity's funds are to be spent in the short term. Having previously considered the available options as per the Board of Trustees decision, funds remain in accounts to secure optimum levels of interest, whilst ensuring that access to these funds is available if required.

RISK REVIEW

The Risk Register continues to identify two key organisational risks for Wellbeing Works: uncertainty around the longer-term future of the Wellgate Centre and the ongoing financial pressure linked to adequate HSCP funding, delivery of the Real Living Wage, maintaining pay differentials and wider salary-related costs. The Wellgate risk remains operational, with potential premises implications over a 5-10-year period, and is being managed through regular contact with Wellgate Management and City Development. The financial risk remains a higher priority, with prudent budgeting allowing the Real Living Wage and differentials to be maintained, while continued monitoring with HSCP is planned to highlight pressures for future financial years. Overall, the register demonstrates that risks are being actively reviewed, monitored and managed through clear mitigation actions and ongoing engagement with key partners.

RESERVES POLICY

In maintaining reserves, Wellbeing Works seeks to retain sufficient funds to meet contingent liability for redundancies and, in the event of having to cease service provision through loss of funding, to be able to manage this in an orderly and planned manner.

In addition, Trustees have established a policy whereby funds not committed or invested in tangible fixed assets ("the free reserves") held by Wellbeing Works, should be sufficient to cover the resources likely to be expended on normal operations in a 6-month period, with the balance being held to cover unforeseen monetary needs in general funds. The trustees do not envisage any significant changes in future years.

PLANS FOR THE FUTURE

Wellbeing Works will continue to strengthen its commitment to co-production and co-design by developing more meaningful opportunities for participants to shape the support they receive. From 6 April 2026, a dedicated co production Development Worker will commence in post, funded for 12 months by Time to Shine through the Rank Foundation. This role will support participants, staff and the wider organisation to build on existing good practice and ensure that participant voice remains central to service planning, delivery and evaluation.

Participants and staff have identified co-production, co-design and person-centred support as key strengths within Wellbeing Works. We will build on this by creating clear and accessible ways for participants to share their views, influence decisions, and help shape their own journey through the organisation. This will support a culture of "doing with" rather than "doing to", ensuring that people feel listened to, valued and actively involved in decisions that affect them.

We also plan to embed supported volunteering as a core part of participant journeys. Following the success of our supported volunteering work, these opportunities will help participants use outdoor activity, volunteering and wellbeing skills to identify personal goals, build confidence, develop skills and achieve positive outcomes. This approach will support people to progress at their own pace, strengthen connections with others, and take meaningful steps towards improved mental health, wellbeing and community involvement.

Community tool box continued to grow with 3 sub stations in Linlathen, Stobswell and Lochee planned for early 2026/27.

STRUCTURE, GOVERNANCE AND MANAGEMENT
CHARITABLE STATUS
Wellbeing Works is a Scottish Charitable Incorporated Organisation.

BOARD OF TRUSTEES
Our Board of Trustees has 6 members and met on 6 occasions between April 2025 and March 2026.

ORGANISATION
It is the responsibility of the Board of Trustees to agree the strategic direction and corporate objectives of the organisation and to monitor its overall performance, as well as to ensure that sufficient controls exist to safeguard assets. Senior staff attend Board meetings and are responsible for reporting to the Board regarding organisational performance.

Registered Charity number
SC003907

Registered office
Unit 20a Level 3
Wellgate Shopping Centre
Dundee
DD1 2DB

Trustees
Christian - Marie Robb
Michael Jones (Resigned December 2025)
Lesley Don (Chairperson)
Elley Petrie
Anna Yule (Secretary)
Robin Duncan
Hilary Hart

Staff
Dave Cowan (Executive Director)
Laura Campbell
Shiona Ford
Natalya Insalaco
Debbie Lumsden
Nicola Cairns
Eleanor Lawson
Scott Oram
Laura Walker
Alan Fraser

Independent Examiner
Ascot Drummond (UK) Limited
Suite 12, River Court
West Victoria Dock Road
Dundee
Angus
DD1 3JT

Approved by order of the board of trustees on ..... and signed on its behalf by:



Lesley Don - Trustee

Independent Examiner's Report to the Trustees of
Wellbeing Works, Dundee

I report on the accounts for the year ended 31 March 2026 set out on pages nine to seventeen.

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

Basis of the independent examiner's report
My examination was 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In connection with 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 to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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

Ascot Drummond

Ascot Drummond (UK) Limited
Suite 12, River Court
West Victoria Dock Road
Dundee
Angus
DD1 3JT

Date: 24/07/2026

Wellbeing Works, Dundee

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	**31.3.26 Total funds £**	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	47,067	294,054	341,121	323,759
Investment income	3	808	-	808	2,150
Total		47,875	294,054	341,929	325,909
EXPENDITURE ON					
Charitable activities	4				
Charitable Activities		22,338	300,378	322,716	323,904
NET INCOME/(EXPENDITURE)		25,537	(6,324)	19,213	2,005
Transfers between funds	15	**(16,061)**	**16,061**	-	-
Net movement in funds		**9,476**	**9,737**	**19,213**	2,005
RECONCILIATION OF FUNDS					
Total funds brought forward		**147,575**	-	147,575	145,570
TOTAL FUNDS CARRIED FORWARD		**157,051**	**9,737**	166,788	147,575

The notes form part of these financial statements

Wellbeing Works, Dundee

Balance Sheet
31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
FIXED ASSETS					
Tangible assets	9	2,713	-	2,713	2,397
Investments	10	1,587	-	1,587	1,175
		4,300	-	4,300	3,572
CURRENT ASSETS					
Debtors	11	30	-	30	-
Cash at bank	12	146,405	9,677	156,082	137,791
		146,435	9,677	156,112	137,791
CREDITORS					
Amounts falling due within one year	13	13,122	-	13,122	13,402
NET CURRENT ASSETS		159,561	9,677	169,238	151,197
TOTAL ASSETS LESS CURRENT LIABILITIES		173,538	-	173,538	154,765
CREDITORS					
Amounts falling due after more than one year	14	(6,746)	-	(6,746)	(7,190)
NET ASSETS		166,788	-	166,788	147,575
FUNDS	15				
Unrestricted funds:					
General fund				157,051	147,575
Restricted funds:					
Big Lottery				6,299	-
DVVA				3,438	-
TOTAL FUNDS				166,788	147,575

continued...

Balance Sheet - continued
31 March 2026

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
Lesley Don - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and amended 2 February 2016 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared on the going concern basis. The Board of Trustees consider that it is appropriate to prepare the financial statements on this basis as there are sufficient reserves carried forward and future income streams have been identified. If the charity were unable to continue as a going concern, the accounts would have to be adjusted to write down assets to their recoverable amount, to provide for any additional losses or liabilities that might arise and to reclassify fixed assets as current assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on cost

Computer equipment - 33% on cost

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.
Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.26 £	31.3.25 £
HSCP	267,421	268,814
Big Lottery	26,633	26,035
DCC IT	-	-
Rank Foundation	10,000	-
General fund	258	-
Donations	1,913	6,070
Toolbox	20,497	7,786
Social Ent/Toolbox	-	2,593
Suicide Prevention Training	-	12,461
DVVA	14,400	-
	341,122	323,760

3. INVESTMENT INCOME

	31.3.26 £	31.3.25 £
Interest receivable - trading	808	2,150

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Depreciation costs £	Totals £
Charitable Activities	320,613	2,103	322,716

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.26 £	31.3.25 £
Depreciation - owned assets	2,103	3,851

continued...

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2024.

7. STAFF COSTS

	31.3.26	31.3.25
	£	£
Wages and salaries	241,151	252,336
Social security costs	17,729	15,700
Other pension costs	4,998	6,152
	263,878	274,188

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	28,909	294,850	323,759
Investment income	2,150	-	2,150
Total	31,059	294,850	325,909
EXPENDITURE ON			
Charitable activities			
Charitable Activities	14,231	309,673	323,904
NET INCOME	16,828	(14,823)	2,005
Transfers between funds	(14,823)	14,823	-
Net movement in funds	2,005	-	2,005
RECONCILIATION OF FUNDS			
Total funds brought forward	145,570	-	145,570
TOTAL FUNDS CARRIED FORWARD	147,575	-	147,575

continued...

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2025	18,009	19,469	37,478
Additions	-	2,420	2,420
At 31 March 2026	18,009	21,889	39,898
DEPRECIATION			
At 1 April 2025	17,228	17,853	35,081
Charge for year	590	1,513	3,851
At 31 March 2026	17,818	19,366	37,184
NET BOOK VALUE			
At 31 March 2026	191	2,523	2,714
At 31 March 2025	781	1,616	2,397

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2025 and 31 March 2026	646
PROVISIONS	
At 1 April 2025	(529)
Provision for year	(415)
At 31 March 2026	(941)
NET BOOK VALUE	
At 31 March 2026	1,587
At 31 March 2025	1,175

There were no investment assets outside the UK.

continued...

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade debtors	-	-

12. CASH AT BANK

Cash at bank and in hand in the prior year was.

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Social security and other taxes	4,307	4,185
Other creditors	2,716	2,563
Accruals and deferred income	(20,150)	(20,150)
	(13,127)	(13,411)

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.26	31.3.25
	£	£
Other creditors	6,746	7,190

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

continued...

Wellbeing Works, Dundee

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
HSCP	267,421	268,814
Big Lottery	26,633	26,035
DCC IT	-	-
Rank Foundation	10,000	-
General fund	258	-
DVVA- Gardener	14,400	-
Donations	1,913	6,070
Toolbox	20,497	7,786
Social Ent/Toolbox	-	2,593
Suicide Prevention Training	-	12,461
	341,121	323,759
Investment income		
Interest receivable - trading	808	2,150
Total incoming resources	341,929	325,909
EXPENDITURE		
Charitable activities		
Wages	241,151	252,336
Social security	17,729	15,700
Pensions	4,998	6,152
Insurance	1,410	1,395
Light and heat	7,879	7,978
Postage and stationery	1,242	1,271
Telephone	5,034	3,336
Travel	492	617
Printing and stationary	320	85
Computer Consumables	314	384
Volunteer Expenses	152	276
Training	2,140	2,593
Fundraising Costs	216	367
Rent	14,788	15,206
Water rates	775	599
Advertising	228	127
Subscriptions	384	154
Entertainment- 0%	323	-
Misc Expenses	7,260	328
Recruitment expenses	311	240
Audit and accountancy fees	2,430	2,394
Loss on investment	(412)	(428)
Suicide Training Exp	908	-
Office costs	1,267	846
Carried forward	311,339	311,956

This page does not form part of the statutory financial statements

Wellbeing Works, Dundee

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
Charitable activities	311,339	311,956
Brought forward	114	106
Bank Charges	506	566
Cleaning	725	376
Catering	1,930	797
Activity materials	468	304
Subsistence - Activity	4,247	4,506
Toolbox costs	-	810
Story teller	1,285	632
Maintenance costs		
	320,614	320,052
Support costs		
Finance		
Depreciation of tangible fixed assets	2,103	3,852
Total resources expended	322,717	323,904
Net income	19,212	2,005