ADDICTIONS COUNSELLING INVERNESS

ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 MARCH 2026

Company Registration No.: SC097508 (Scotland)

Charity Registration No.: SC000233 (Scotland)

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CHARITY INFORMATION

REFERENCE & ADMINSTRATIVE DETAILS

Name	Addictions Counselling Inverness (ACI)
Trustees	Jon Mayne (Chair) Lesley Newton (Secretary) William Moir (Treasurer) Lesley Palm (Counsellor Rep) Greg Allen Kate McLean Alex Graham Vivian Moir (Resigned 4 December 2025)
Company Number	SC097508 (Scotland)
Charity Number	SC000233 (Scotland)
Registered Office	108 Church Street Inverness IV1 1EP
Auditors	Donald MacKenzie 52 Crown Drive Inverness IV2 3QG
Bank	Royal Bank of Scotland Unit 1 & 2 Falcon Square Inverness IV2 3PP
Solicitors	Harper Macleod Alder House Cradlehall Business Park Inverness IV2 5GH

OBJECTIVE & SERVICES

Objective

Our objective is to provide professional, stigma-free and empowering support services for individuals and families in the Highlands and Islands of Scotland affected by addiction and associated trauma.

Services

We seek to achieve our objective by offering a comprehensive range of services delivered by qualified counselling professionals within a framework accredited by Scotland's professional body for counselling and psychotherapy, COSCA, specifically:

- **1-2-1 Counselling**: up to 24 sessions of in person counselling for individuals affected by addiction;
- **Family Therapies**: evidence-based therapies (CRAFT) for concerned families and close friends of people with substance use problems;
- **Recovery Coaching**: support and coaching for individuals who are not ready for the 1-2-1 counselling service or not sure what the counselling process entails; and
- **Group Therapies**: a range of therapies (e.g. creative writing and animal-assisted therapy) which complement our other services.

Current Priorities

Our priorities for the period 2025-28 are to:

- ensure financial stability by increasing reserves and securing longer term funding;
- deliver exceptional value for money;
- recruit and retain our invaluable volunteer professional counsellors who deliver our services;
- maintain COCSA accreditation; and
- extend service coverage across the Highlands and Islands as/when funding and staffing/volunteer capacity permit.

STRUCTURE, GOVERNANCE & MANAGEMENT

Overview

We are a charitable company limited by guarantee, incorporated in Scotland on 25 February 1986 and registered as a charity on 20 April 1986. We operate in the Highlands and Islands of Scotland. We are governed by our Memorandum and Articles of Association (recently updated) that define our legal framework and set out our charitable purposes.

We are governed by our Board. Our Board understand their duties and responsibilities under the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). Our Board is satisfied that we apply the code of principles within our governance arrangements, which are regularly reviewed. Good governance is fundamental to our sustained success; it ensures we are best placed to deliver on our strategy, achieve our goals and promote sustainable success for the benefit of the communities we serve.

Our Board have a set of general duties they are obliged to comply with. One of these duties is to act in a way that, in their good faith, promotes our success and, in doing so, our Board are required by section 172 of the Companies Act 2006 to have regard to factors, including:

- the likely consequences of decisions in the long term;
- the interests of employees;
- the need to foster relationships with our stakeholders, including:
    - clients;
    - funders;
    - supporters and community; and
    - key opinion leaders and other influencers; and
- the impact of our operations in our communities.

Leadership

Our Board of eight trustees is responsible for the overall management of the charity, its strategic direction and decision-making and met 5 times during the year. Our Board have delegated responsibility for the day-to-day management to the General Manager.

Our Board keep our principle risks under review, considering emerging risks and reviewing changes our risk profile and responses.

Trustee Recruitment

Trustees are recruited and appointed by advertising vacancies and looking for particular skill sets which enhance the work of the board and encourage diversity. All applications are considered by our Board and suitable candidates are interviewed. Recommendations are then made and successful applicants are appointed.

New trustees are provided with an induction into their role through a meeting with the Chair and members of the Board. Trustees do not receive any remuneration but may be reimbursed for general expenses. Trustees serve a three-year fixed term with the possibility of re-election for a further two terms dependent on performance. At each AGM a third of the trustees retire by rotation and are eligible for re-appointment.

Staff & Volunteers

Our strength lies in our people. The dedication, skill, and compassion of our staff and volunteers are the foundation of everything we achieve and their voices are central to shaping our strategy. A total of six individuals were employed during the year, all on part-time contracts. In addition, a total of 14 professionally qualified/trainee counsellor volunteers were also involved in the delivery of our counselling services.

SUSTAINABILITY

Commitment to Sustainability

We believe that caring for our community means protecting the environment in which we live. As a socially responsible organisation, we are committed to minimising our negative environmental impact and embedding sustainable practices into our daily operations, supply chains, and charitable activities.

Core Focus Areas

To meet our sustainability commitment, we focus on the following key areas:

- **Cybersecurity**: We follow best practice to ensure our services are not disrupted by cyber-attacks and personal data is stored securely and only accessed by those authorised to do so.

- **Energy & Emissions**: Within the limitations imposed by being a tenant, we are dedicated to reducing our energy usage.

- **Waste Reduction**: We follow the standard environmental hierarchy to Eliminate, Reduce, Reuse, and Recycle wherever possible, actively eliminating single-use plastics across our operations.

- **Sustainable Procurement**: Where possible, we partner with suppliers and vendors who share our environmental and ethical values.

- **Travel & Commuting**: We encourage the use of public transport, cycling, and virtual meetings to cut down on carbon-heavy travel.

Accountability & Review

We are committed to tracking our progress, maintaining transparency, and continually improving our environmental performance. This statement is reviewed annually by our Board of trustees to ensure it aligns with our mission and legislative requirements.

ANNUAL REPORT

CHAIR'S STATEMENT

It is fitting that as we celebrated our 40th anniversary on 18 February 2026, we also celebrated the completion of our transition from a wholly state-funded organisation, into a fully independent and self-funding charity. I am delighted that we rose to this challenge and replaced the funding previously provided by NHS Highland.

2025/26 was also a year of significant change organisationally with the departure of Sharan Brown, our long-serving General & Development Manager. Sharan made an extraordinary commitment to ACI and it is not an exaggeration to say that Sharan's leadership transformed ACI's professionalism and success. We are all deeply grateful to Sharan and wish her every success for the future. I am delighted that Val Bell agreed to succeed Sharan as General Manager starting in January 2026 and is already making her own significant contribution.

In January 2026, we launched our first partnership, with Centred, the leading mental health charity in the Highlands, to address a persistent gap in the system: what happens after counselling or residential support. The partnership strengthens the recovery and peer support pathway within ACI and formalises a clear progression route into Centred Discovery College (Inverness) and Centred HUBs in Invergordon and Wick.

Despite the challenge of managing change, the team's focus has remained on the delivery of services to our clients, whose powerful testimonies show that counselling services delivered by professionally qualified counsellors remains one of the most effective interventions for addiction.

I want to close by thanking our extraordinary staff and volunteers for their consummate professionalism and dedication to delivering and enhancing ACI's services for the benefit of our clients.

Jon Mayne
Chair

30 June 2026

ACHIEVEMENTS & PERFORMANCE

During the course of the year we:

- received 281 referrals for 1-2-1 counselling;
- offered 3,334 sessions of 1-2-1 counselling;
- completed 1-2-1 counselling for 153 clients;
- delivered CRAFT training for 42 family members;
- completed recovery coaching for 17 clients; and
- held 97 group therapy sessions.

However, what really matters is where we are able to help clients to make a positive difference to their lives…

"I genuinely think the Service saved my life. I was in a bad way and didn't know which way to turn but my counsellor was almost a guardian angel really"

"The support provided was invaluable, without which I suspect my life was on course for disaster with likely consequences for my wider family and employability"

“"I'm of great belief that if it's not broke don't fix it. Ican't think of anything that can improve your service as I think it's second to none"”

"After years of NHS (mis)treatment, I never thought I'd get any better. But then I started coming to Highland Therapeutic Animals with ACI and I finally started to feel safe again. Coming to see the animals became the best part of my week"

"''The staff are friendly and always there to listen to anything you have to say no matter what. Going above and beyond to help and making each session a relaxing environment. Knowing Ican totally relax and talk to the staff about any concerns Ihave about this service''"

"Being part of this [creative writing] group means a lot to me and I don't know where I would be in my recovery without the friendships I have gained during my time here"

KEY PERFORMANCE INDICATORS

The table below sets out the key indicators our trustees use to assess our performance:

Table 1 - Key Performance Indicators

Key Performance Indicator	Target	Actual	Note
Grant income	£265,000	£212,028	1
Total funds/reserves	£60,000	£71,165	
Cost to offer each session of 1-2-1 counselling	£35.36	£39.94	2
Number of active counsellors	20	19	
Percentage of active volunteers doing a min. of 3 hours counselling per week	90%	90%	
Number of new 'out of area' volunteers	2	-	3

<u>Notes:</u>

1. Shortfall due to the end of NHS Highland funding and key new sources of funding (e.g. HTSI 2-year funding for the ACI/Centred partnership) falling into the 2026/27 financial year.

2. Variance due to the 8% increase in expenditure, primarily associated with the change of leadership during the year, but still represents a rate ~50% of the market rate.

3. Out of area expansion placed on hold due to wider macroeconomic uncertainty.

RISKS & UNCERTAINTIES

We face a number of risks and uncertainties. Our Board assesses that the most significant risks and uncertainties are those set out in the table below together with the actions being taken by our Board to mitigate them:

Table 2 - Key Risks & Mitigations

Risk	Mitigation
Financial instability: macroeconomic factors could negatively impact our financial stability by increasing costs or reducing revenue	• Put targets and strong reserves policies in place • Place geographical expansion on hold until economic conditions improve • Review fund raising approach and trial use of a third party fund raising organisation
Cyber-attacks: malicious cyber-attacks from external parties could disrupt our services and/or lead to the loss of confidential information	• Deploy and regularly update antivirus software and firewalls • Encrypt client personal data (supported by Zanda) • Put appropriate policies and procedures in place (e.g. strong password standards)
Staff retention: failure to retain our staff could disrupt service delivery	• Review staff roles and responsibilities and update job descriptions through consultation • Benchmark job descriptions to identify and where appropriate resolve pay gaps • Prioritise professional development and training
Volunteer numbers: failure to sustain the required number of volunteer could disrupt service delivery	• Review volunteer contract and where necessary revise it to ensure it is fit for purpose • Enhance relationship with counsellor trainers to ensure there is a strong pipeline of trainees

FINANCIAL REVIEW

Financial Overview

Our financial results for the 2025/26 financial year and comparison to 2024/25 is detailed in the Financial Statements section of this report. The highlights are as follows:

- **Income**: Total income for 2025/26 was £215,405, almost identical to 2024/25;

- **Expenditure**: Total expenditure for 2025/26 was £216,098 a rise of 8% over 2024/25 primarily due to the change in charity leadership, but only 1% over budget;

- **Net Income**: Following a healthy positive net income of £15,214 in 2024/25, there was a small negative net income of (£693) in 2025/26, largely due to the end of long term funding from NHS Highland; and

- **Charity Funds/Reserves**: Total charity funds/reserves at 31 March 2026 were £71,165, all in the form of unrestricted funds as summarised in Table 3 below:

Table 3 – Summary of Charity Funds/Reserves

	2025/26	**2024/25**
Net Income	**(693)**	**15,214**
Unrestricted revenue funds	71,165	69,023
Restricted revenue funds	0	2,835
Total Funds	**71,165**	**71,858**

Overall, while our financial performance was slightly disappointing, we are in a fundamentally better financial position than we were on 31 March 2024 when we reported negative net income of (£100,527) for the 2023/24 financial year. Figure 1 below summarises the movement in income, expenditure and net income between 2024/25 and 2025/26.

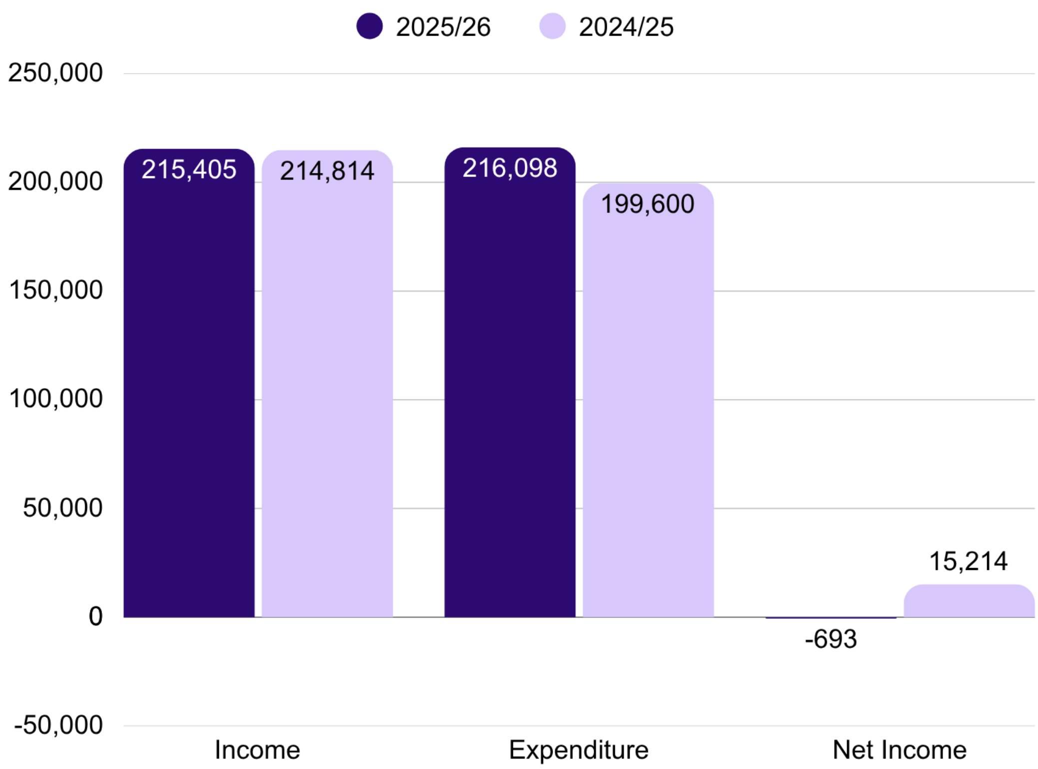

Figure 1 – Income, Expenditure & Net Income Summary

Funding Sources

Our principle source of funding is grants and we are extremely grateful to the following organisations for the funding they provided to support ACI and its services:

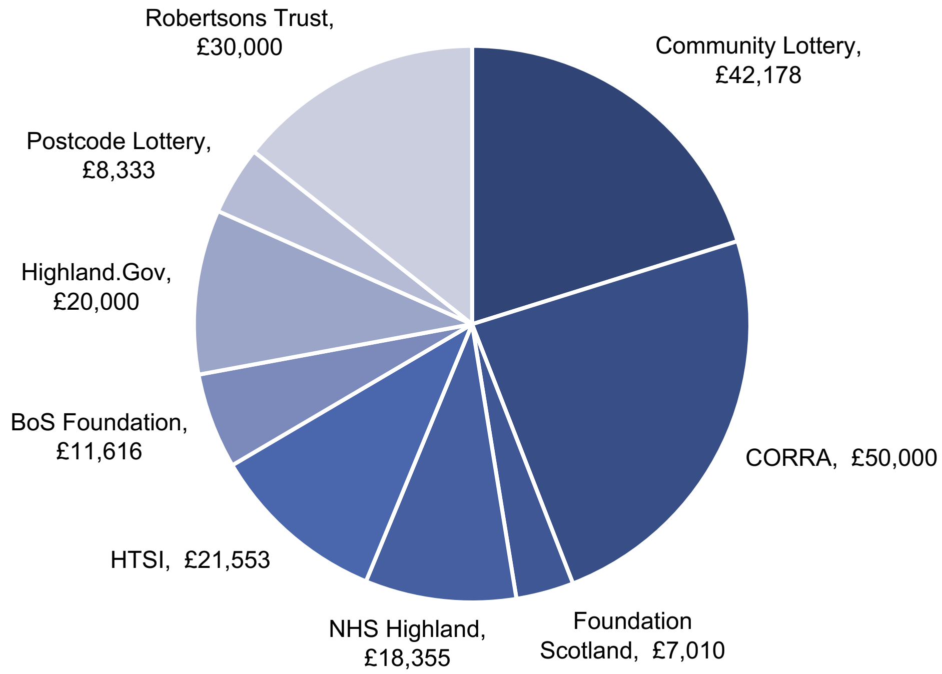

Figure 2 - Grant Funding Sources

In addition to the grant funding outlined above, we also received final payments of £18,355 under our now expired contract with NHS Highland as well as smaller contributions from private donations and staff room rental for private counselling work.

Reserves

Our long term objective is to increase income-related reserves to a position where we hold six months' operational costs in reserve to meet any unexpected change in funding or costs. As expenditure for 2025/26 was £216,098, the long term reserves target would be in the region of £108,000. As at 31 March 2026, we held income-related reserves of £71,165, a fall of £693 from the position at 31 March 2025, and a shortfall of £36,835 (34%) against the long term target.

The reduction in the year-end reserve is largely due to the end of long term funding from NHS Highland, which led to a £36,711 in anticipated funding, although this was mitigated by securing new sources of funding. Given the significant level of funding already secured in advance for 2026/27, our trustees aim to increase reserves during the 2026/27 financial year.

Going Concern

Our charitable activities are almost entirely dependent on continuing grant aid and voluntary donations. Consequently, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, our trustees have obtained forecasts and, after reviewing the forecasts for the 2026/27 financial year, our trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, our trustees are not aware of any material uncertainties about our ability to continue as a going concern.

Guarantees

Our trustees guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2026 was 7 (31 March 2025: 8). Our trustees have no beneficial interest in the charity.

Risk Management

Policies and procedures are in place to ensure the health & safety of staff, volunteer, clients and visitors to the agency and outreach premises. Relevant policies are also in place to facilitate the effective governance and operation of the organisation. The continuing implementation of our Counselling Practice Guidelines and other related policies & procedures, ensure a consistent quality of delivery for all operational aspects of our work. Policies and procedures are routinely reviewed to ensure that they continue to be effective and relevant. Appropriate measures are also in place to ensure sound financial governance.

FINANCIAL STATEMENTS

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

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

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

In preparing these financial statements, our trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2026;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Our trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time our financial position and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding our assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FINANCIAL STATEMENT APPROVAL

For the year ending 31 March 2026 we were entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. Our members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

Our directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime. We are subject to Independent Examination under charity legislation, and the report of the Independent Examiner is set out below.

The Financial Statements were approved by our trustees on 12 July 2026 and signed on their behalf by

Jon Mayne
Chair

12 July 2026

INDEPENDENT AUDITOR'S REPORT

Independent Examiner's Report to the Trustees of Addictions Counselling Inverness

Scottish Charity number SC000233 Company Registration number SC097508

I report on the accounts of the charity for the year ended 31 March 2026 which are set out in the following section of this report:

- Statement of Financial Activities;
- Balance Sheet;
- Cash Flow Statement;
- Notes to the Financial Statements; and
- Detailed Analysis of Income & Expenditure (as required by the SORP).

Respective responsibilities of trustee 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 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 1 1 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 view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, 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 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donald MacKenzie
Independent Examiner

9 July 2026

STATEMENT OF FINANCIAL ACTIVITIES

(incorporating and income and expenditure account for the year ending 31 March 2026)

Table 4 - Statement of Financial Activities

	SORP No	Notes	Current Year Unrestricted Funds 2025/26	Current Year Restricted Fund 2025/26	Current Year Total 2025/26	Prior Year Total 2024/25
Income						
Donations & legacies	A1	2	71,287	140,741	212,028	211,247
Charitable activities	A2	3	3,313	-	3,313	3,473
Other trading activities	A3		-	-	-	94
Investments	A4		-	-	-	-
Other	A5	4	64	-	64	-
Total income	**A**		**74,664**	**140,741**	**215,405**	**214,814**
Expenses						
Charitable activities	B2	5	72,523	143,576	216,098	199,600
Total expenses	**B**		**72,523**	**143,576**	**216,098**	**199,600**
Net gains/(losses) on investments			-	-	-	-
Net income/(expense)			**2,142**	**(2,835)**	**(693)**	**15,214**
Transfers between funds	**C**		-	-	-	-
Other recognised gains/(losses)	**D**		-	-	-	-
Net movement in funds			**2.142**	**(2,835)**	**(693)**	**15,214**
Reconciliation of funds	**E**					
Total funds b/f			69,023	2,835	71,858	56,645
Total funds c/f			**71,165**	**-**	**71,165**	**71,858**

As required by paragraph 4.71 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations.

BALANCE SHEET

Table 5 - Balance Sheet

	SORP No	Notes	**2025/26**	**2024/25**
Fixed assets	**A**			
Intangible assets	A1		-	-
Property, plant & equipment	A2	8	396	1,676
Heritage assets	A3		-	-
Investments	A4		-	-
Total fixed assets			**396**	**1,676**
Current assets	**B**			
Stocks	B1		-	-
Debtors	B2	9	2,625	1,843
Investments	B3		-	-
Cash at bank and in hand	B4	10	187,742	130,222
Total current assets			**190,367**	**132,065**
Liabilities	**C**			
Creditors: amounts falling due within one year	C1	11	119,598	61,885
Net current assets			**70,770**	**68,337**
Creditors: amounts falling due after more than one year	C2			
Provisions	C3			
Lease liabilities	C4			
Net asset or liabilities excluding pension asset or liability			**70,770**	**68,337**
Total assets less current liabilities			**71,165**	**71,858**
Defined benefit pension scheme asset or liability	C5			
Total net assets			**71,165**	**71,858**

Funds of the charity	**D**		
Restricted funds	D2	-	2,835
Unrestricted funds	D3	71,165	69,023
Total charity funds		**71,165**	**71,858**

CASH FLOW STATEMENT

Table 6 - Cash Flow Statement

	Notes	2025/26	2024/25
Cashflows from operating activities			
Net income/(expenses) for the reporting period (as per the Statement of Financial Activities)		**(693)**	**15,214**
Adjustments for:			
Depreciation charges	8	1,283	1,714
(Gains)/losses on investments		-	-
Dividends, interest and rents from investments		-	-
Loss/(profit) on the sale of fixed assets		-	-
(Increase)/decrease in stocks		-	-
(Increase)/decrease in debtors		(782)	(1,843)
Increase/(decrease) in creditors		57,712	(5,794)
Net cash provided by (used in) operating activities		**58,213**	**(5,923)**
Cash flows from investing activities:		-	-
Dividends, interest and rents from investments		-	-
Proceeds from the sale of property, plant and equipment		-	-
Purchase of property, plant and equipment		-	(743)
Proceeds from sale of investments		-	-
Purchase of investments		-	-
Net cash provided by (used in) investing activities		**-**	**(743)**

Cash flows from financing activities:		**-**	**-**
Repayments of borrowing		-	-
Cash inflows from new borrowing		-	-
Receipt of endowment		-	-
Net cash provided by (used in) investing activities		**-**	**-**
Change in cash and cash equivalents in the reporting period		**57,520**	**20,136**
Analysis of cash and cash equivalents			
Cash and cash equivalents at the beginning of the reporting period	12	**130,222**	**110,086**
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash and cash equivalents at the end of the reporting period	12	**187,742**	**130,222**

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

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies' regime.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 25.

NOTES TO THE FINANCIAL STATEMENTS

Note 1: Accounting Policies

1a Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 (FRS 102), (effective 1 January

2016) and FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in March 2024), (The SORP), published by The Office of the Scottish Charity Regulator (OSCR) , effective 1 January 2026, and in accordance with all applicable law in the charity's jurisdiction of registration.

1b Funds

The Funds of Addictions Counselling Inverness consists of the following:

- Restricted Funds £Nil (from specific grant funding); and
- Unrestricted Funds £71,165.

1c Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration in its performance.
- Unless incapable of financial measurement, donations and other income are credited as income in the year in which they are receivable.
- The value of services provided by volunteers has not been included in these accounts.
- Interest received is included when receivable.

1d Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred.

1. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include training expenditure and costs linked to the strategic management of the charity.
2. Property and administration 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 or apportioned on an appropriate basis.

1e Depreciation

Depreciation is provided at rates calculated to write off the cost of fixed tangible assets less their estimated residual value, over their expected useful lives on the following basis:

- Office Equipment 33% Straight Line Basis Fixture & Fittings 33% Straight Line Basis

- Items below the value of £350 are not capitalised but expensed.

1f Taxation

As a charity, ACI is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Note 2: Analysis of Income from Donations & Legacies

Table 7 Analysis of Income from Donations & Legacies

	Current Year Unrestricted Funds 2025/26	Current Year Restricted Fund 2025/26	Current Year Total 2025/26
Donations & gifts from individuals			
Small donations individually less than £1,000	2,983	-	2,983
Total donations & gifts from individuals	**2,983**	**-**	**2,983**
Contractual payments from public bodies			
NHS Highland	18,355	-	18,355
Total income from public bodies	**18,355**	**-**	**18,355**
Revenue grants and donations from non-public bodies			
Community Lottery	-	42,178	42,178
CORRA	-	50,000	50,000
Foundation Scotland	-	7,010	7,010
HTSI	-	21,553	21,553
BoS Foundation	11,616	-	11,616
Highland.Gov	-	20,000	20,000
Postcode Lottery	8,333	-	8,333
Robertsons Trust	30,000	-	30,000
Total revenue grants and donations from non-public bodies	**49,949**	**140,741**	**190,690**
Sponsorship			
Small sponsorship gifts individually less the £1,000	-	-	-

Total sponsorship	**-**	**-**	**-**
Total income from donations & legacies	**71,287**	**140,741**	**212,028**

Note 3: Analysis of Income from Charitable Activities

Table 8 Analysis of Income from Charitable Activities

	Current Year Unrestricted Funds 2025/26	Current Year Restricted Fund 2025/26	Current Year Total 2025/26
Income from charitable activities			
Room hire	688	-	688
Gambling income	2.625	-	2,625
Total income from charitable activities	**3,313**	**-**	**3,313**

Note 4: Analysis of Other Income

Table 9 Analysis of Other Income

	Current Year Unrestricted Funds 2025/26	Current Year Restricted Fund 2025/26	Current Year Total 2025/26
Other income			
Other income	64	-	64
Total other income	**64**	**-**	**64**

Note 5: Analysis of Charitable Activity Expenses

Table 10 Analysis of Charitable Activity Expenses

	1-2-1 Counselling 2025/26	Family Therapies 2025/26	Recovery Coaching 2025/26	Group Therapies 2025/26	Total 2025/26	Allocation Method
Direct expenses						
Gross wages and salaries	61,580	30,771	23,941	4,798	121,091	A
Employer's NI	1,742	862	645	139	3,388	A
Marketing and advertising	184	-	435	-	619	A
Direct expenses	13,165	2,445	-	8,483	24,093	A
Total direct expenses	**76,671**	**34,079**	**25,021**	**13,420**	**149,191**	
Employee expenses not included in direct expenses						
Defined contribution pension costs	1,533	712	705	131	3,081	A
Other salaries	-	-	-	-	-	
Training & welfare - staff	2,042	557	309	186	3,094	B
Travel & Subsistence - Staff	2,571	187	227	493	3,478	B
Entertaining	-	-	-	-	-	
Motor expenses - volunteers	-	-	-	-	-	
Total employee expenses not included in direct expenses	**6,146**	**1,456**	**1,241**	**810**	**9,653**	

	1-2-1 Counselling 2025/26	Family Therapies 2025/26	Recovery Coaching 2025/26	Group Therapies 2025/26	Total 2025/26	Allocation Method
Premises expenses						
Rent / Rates payable under operating leases	14,693	-	4,176	-	18,869	A
Light, heat & power	3,871	-	-	-	3,871	A
Cleaning & waste management	5,590	-	-	-	5,590	A
Premises repair, renewals & maintenance	1,101	-	-	-	1,101	A
Total premises expenses	**25,254**	**-**	**4,176**	**-**	**29,430**	
Administrative expenses						
Telephone, fax and internet	3,619	987	548	329	5,483	B
Postage	4	1	1	0	7	B
Stationery & printing	152	41	23	14	230	B
Membership subscriptions	398	108	60	36	602	B
Hire of equipment	1,370	374	208	125	2,075	B
Software licences & expenses	3,632	990	550	330	5,502	B
Liability and contents insurance	-	-	-	-	1,358	A
Sundry expenses	(12)	(3)	(2)	(1)	(19)	B
Equipment repairs, expenses & maintenance	983	268	149	89	1,489	B
Total administrative expenses	**10,144**	**2,767**	**1,537**	**922**	**16,728**	

	1-2-1 Counselling 2025/26	Family Therapies 2025/26	Recovery Coaching 2025/26	Group Therapies 2025/26	Total 2025/26	Allocation Method
Professional fees paid to advisors other than the auditor or examiner						
Accountancy fees other than examination or audit fees	1,467	400	222	133	2,223	B
Consulting	3,406	929	516	310	5,160	B
Other Professional Fees	702	191	106	64	1,063	B
Total professional fees paid to advisors other than the auditor or examiner	**5,574**	**1,520**	**845**	**507**	**8,446**	
Financial expenses						
Bank charges	171	47	26	16	260	B
Stripe charges	1	0	0	0	2	B
Depreciation & Amortisation	847	231	128	77	1,283	B
Total financial expenses	**1,020**	**278**	**154**	**93**	**1,545**	
Governance expenses						
Independent Examiner's fees	729	199	111	66	1,105	B
Total governance expenses	**729**	**199**	**111**	**66**	**1,105**	
Total charitable activity expenses	**125,539**	**40,299**	**33,085**	**15,817**	**216,098**	

Allocation Methods

A Direct analysis of ledger transactions

B Proportion of the charity’s overall activity.

Note 6: Trustee's Renumeration

The trustees received £nil reimbursement for expenses (2024/25 — £nil).

Note 7: Governance Costs & Independent Examiner's Renumeration

Table 11 – Governance Costs & Independent Examiner's Renumeration

Independent examiner's renumeration	**2025/26**
Statutory audit or independent examination	1,071
Other assurance services	-
Tax advisory services	-
Other financial services	-
Total independent examiner's renumeration	**1,071**
Other governance costs	
Companies House	34
Other	-
Total other governance costs	**34**
Total governance costs	**1,105**

Note 8: Tangible Fixed Assets

Table 12 - Tangible Fixed Assets

	Fixtures & Fittings	**Office Equipment**	**Computer Equipment**	**Total**
Cost				
At 1 April 2025	3,232	18,396	3,586	25,214
Additions	-	-	-	-
At 31 March 2026	**3,232**	**-**	**3,586**	**25,214**
Depreciation				
At 1 April 2025	2,232	17,497	2,806	23,536
At 31 March 2026	**2,232**	**18,000**	**3,586**	**24,818**

Net book value				
At 1 April 2025	-	396	-	396
At 31 March 2026	**-**	**899**	**780**	**1,679**

Note 9: Debtors

Table 13 - Debtors

Debtors	**2025/26**
Other debtors	-
Accrued income	2,625
Prepayments	-
Total debtors	**2,625**

Note 10: Cash at Bank and in Hand

Table 14 - Cash at Bank and in Hand

Cash at bank and in hand	**2025/26**
Petty cash	114
Cash at bank	187,628
Total cash at bank and in hand	**187,742**

Note 11: Creditors: Amounts Falling Due Within One Year

Table 15 - Creditors: Amounts Falling Due Within One Year

Creditors: amounts falling due within one year	**2025/26**
Trade creditors	135
Other creditors	3,654
Deferred income	115,809
Total creditors: amounts falling due within one year	**119,598**

Note 12: Analysis of Charity Funds

	Unrestricted Funds	Restricted Funds	Total
Funds brought forward at 1 April 2025	69,023	2,835	71,858
Transfers in Year	-	-	-
Surplus / (Deficit) for the Year	2,142	(2,835)	(693)
Funds Carried Forward at 31 March 2026	**71,165**	**-**	**71,165**

Note 13: Related Third Party Transactions

There were no related party transactions during the year.