

Dignity Boxes

Trustees' Annual Report and Accounts

1st October 2024 to 30th September 2025



Scottish Charity Number SC048930

Dignity Boxes is a Scottish Charitable Incorporated Organisation (SCIO)

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Trustees' Annual Report

The trustees have pleasure in presenting their report together with the financial statements, and the independent examiner's report for the period ended 30th September 2025.

Chair's Foreword

This has been a year of transition for Dignity Boxes — the first full year since our founder, Isabel Dosser, stepped back from the Board on 20th January 2025 after leading the charity from incorporation in 2018. Isabel's vision built Dignity Boxes from nothing into a service reaching around 45 locations across Edinburgh and West Lothian, and on behalf of the Board I want to record our thanks to her for that legacy.

Change of this kind is never entirely smooth, and this year has tested us in places — not least in continuing to strengthen how we manage our finances and records now that day-to-day delivery sits with a small, dedicated volunteer management team rather than a founder-led structure. Adrian Cotterill, our Treasurer, has done excellent work bringing our record-keeping in line with OSCR's expectations, and alongside Mark Cotterill, who joined the Board as Secretary in July 2025, we are putting firmer processes in place for the year ahead.

Despite the change, the core of Dignity Boxes has kept moving forward. Fiona McGuire, Dawn Smith and Dorka Kaare have kept boxes stocked and volunteers coordinated across a growing network, supported by new corporate partners including Morrisons Construction, Energy Assets and Tesco's Stronger Starts programme. We said goodbye to Norman Gill and Eve Dillon as Trustees this year and thank them both for their contribution, while welcoming Adrian and Mark to the Board.

Looking ahead, our priority is to rebuild the Board itself — we are actively recruiting new Trustees through Trustee Connect — and to give our operational team the capacity and clarity they need to keep growing sustainably, including a target of 50 Dignity Boxes and a dedicated fundraising lead. None of this happens without our volunteers, hosts and donors, and I am grateful, as ever, for everything they do.

Nick Fannin

Chair, Board of Trustees

Reference & Administrative Information

Charity Name: Dignity Boxes

Charity Number: SC048930

Address: c/o Bright Red Triangle, 6 Bainfield Drive, Edinburgh, EH11 1AR

Current Trustees (at date of signing report)

- Nick Fannin — Chair
- Adrian Cotterill — Treasurer (appointed 29/09/2024)
- Mark Cotterill — Secretary (appointed 19/07/2025)
- Graeme Trousdale — Trustee

Other Trustees during the year

- Isabel Dosser (Founder) — resigned 20/01/2025
- Norman Gill — resigned 31/05/2025
- Eve Dillon (Secretary) — resigned 31/05/2025

Independent Examiner: Margaret Birse, Tangram Accounting, 23 Clark Avenue, Linlithgow, EH49 7AP

Structure, Governance & Management

Governing Document

Dignity Boxes is a Scottish Charitable Incorporated Organisation, governed by a constitution. It was registered with OSCR as a SCIO on 21st December 2018.

Appointment of Trustees

The Trustees of the charity form the board, which meets approximately every three months. Trustees are the only members of the charity in terms of responsibility of members under charity legislation. There are currently 4 trustees, against a constitutional maximum of 8, and the Board is actively recruiting additional Trustees — including through Trustee Connect — to restore capacity following this year's departures.

Trustees will seek to make new appointments where necessary to ensure that the Board has the relevant knowledge and experience to support the development and growth of the charity. Potential candidates will be invited to an introductory meeting before being appointed. New Trustees are inducted informally by at least one existing Trustee, and are provided with the Constitution, the most recent Annual Report and accounts, the Scheme of Delegation, and copies of recent Trustees' meeting minutes.

Trustee Changes During the Year

This has been a year of significant change on the Board. Isabel Dosser, founder of Dignity Boxes and a Trustee since the charity's incorporation in 2018, stepped down on 20th January 2025. The Board records its deep gratitude to Isabel for the vision and drive that created Dignity Boxes and shaped it into the organisation it is today. Norman Gill and Eve Dillon, who served as Secretary, both stepped down as Trustees on 31st May 2025, and the Board thanks them for their contributions. Mark Cotterill joined the Board as Secretary on 19th July 2025.

Scheme of Delegation

During the year the Board approved a new Scheme of Delegation between the Board of Trustees and the volunteer Management Team, which came into force on 1st May 2025. This sets out respective responsibilities across strategic planning, financial management, risk management, people, and Board administration, and formalises governance arrangements following the transition away from founder-led management.

Management

The trustees are responsible for the strategic direction and governance of the charity and for fundraising activities. Day-to-day delivery is carried out by the volunteer Management Team — Fiona McGuire (Dignity Boxes and Volunteers Coordinator), Dawn Smith (Donation Boxes, Finance and Fundraising Coordinator) and Dorka Kaare (Administration Coordinator) — who report regularly to the Board under the Scheme of Delegation.

The trustees are responsible for managing the risks the charity is exposed to. The primary risks include:

- Insufficient funds to continue operating.
- Insufficient products to continue distribution.
- Loss of operational capacity following the transition away from founder-led management.
- Non-compliance with charity legislation/regulations and good practice.

Charitable Purposes

The charitable purposes as set out in the SCIO constitution are the:

- Prevention or relief of poverty
- Relief of those in need by reason of age, ill-health, disability, financial hardship or another disadvantage.

These purposes are a direct response to the Scottish Government's policy on poverty — that Scotland should be a place where people are healthier, happier and treated with respect, and where opportunities, wealth and power are spread more equally.

Dignity Boxes contributes to the prevention or relief of poverty by collecting toiletries provided by donating partners and redistributing them via Dignity Boxes hosted by like-minded partner organisations on a monthly basis. Individuals take what they need discreetly, without having to ask or thank anyone, in order to promote self-worth and dignity.

It remains the Trustees' intent to grow the number of donating partners and Dignity Boxes, broadening reach and the diversity of hosting partners. Dignity Boxes currently operates across Edinburgh and West Lothian, with ambitions to widen distribution over time.

Operating Model

- People donate toiletries to specific places, e.g. Morrisons supermarkets.
- Donations are collected monthly by volunteers.
- Donations are brought to premises to be sorted, counted and stored.
- A Dignity Box is placed in an organisation that works with people in poverty.
- Dignity Boxes are refilled monthly by volunteers from stock donations.

- People experiencing poverty take what they need from a Dignity Box, via one of our partner organisations.

As of mid-2025, Dignity Boxes maintained around 45 active Dignity Box locations across Edinburgh and West Lothian, supported by a team of around 23–25 volunteers, including couriers, collectors and administrative support.

Activities and Achievements

As we reflect on the past year, we are grateful for the continued support and commitment of our volunteers, partners, and the communities we serve. This year has seen continued progress for Dignity Boxes, with a growing network of donation points, new Dignity Box locations, and new corporate and community partnerships — alongside the significant internal transition described above.

Volunteer Contributions and Corporate Support

- Volunteers from Morrisons Construction supported a dedicated volunteer day in April 2025, helping with sorting and packing donations.
- Energy Assets volunteers supported activities in June 2025, further strengthening our corporate volunteering offer.
- Sales of donated items via Vinted made a strong contribution to income during the year.

New Donation Boxes and Partners

- New donation boxes were established at Lush, One Below, Wester Hailes Library, Beaverbrooks Jewellers, and Aureos (Bathgate).
- New Dignity Boxes were placed at the Men's Community Justice Centre, Wester Hailes Holy Trinity Church, and Into Work.
- A new partnership with Moore House Group now supports an emergency foster care group in Bathgate, providing around 10 Dignity Bags each month.

Fundraising and Community Engagement

- Joined Tesco Stronger Starts (in-store customer voting for a local charity), with grant funding received in stages through the year, to provide support for Hygiene Poverty in Schools..
- Delivered a talk at Breich Valley Church, which resulted in 60 items being donated.
- Roundtable (Carmondean) selected Dignity Boxes for charity-of-the-year support, contributing further in-kind donations.

New Volunteers

Tina Melville, Gavin, Claudia Triquart and Janis Duns joined the volunteer team during the year, taking on collection and delivery roles across Edinburgh and West Lothian.

Feedback from Partner Organisations

The discreet nature of what we do makes it difficult to gain direct feedback from our beneficiaries, but our 2025 partner feedback survey again provided valuable qualitative insight into the impact of Dignity Boxes:

- “It’s a wonderful ministry in an area which can be difficult to address... It is so important that people can take the items without asking permission.” (Livingston Elim Pentecostal Church)
- “The products... it takes the pressure of buying it, the money used for food as they don’t have the stress of buying toiletries.” (LIFT – Low Income Families Together)
- “The main thing is the avoidance of embarrassment. No-one needs to know.” (Playworks, The Dale Hub)
- “Dignity boxes do just that – restore dignity.” (Grindlay Court Community Justice Centre)
- “Toiletries are very expensive and this is a massive expense they do not need to worry about.” (Fauldhouse & Breich Valley Community Development Trust)

Financial Report

Over the course of the year, the charity continued to focus on: maintaining relationships with existing partners; increasing income from grants, corporate donors, and ad hoc giving; and strengthening financial record-keeping and Board oversight following the transition away from founder-led management.

Adrian Cotterill, appointed Treasurer in September 2024, introduced a full monthly bank reconciliation to bring the charity's accounts in line with OSCR requirements, and provided regular financial updates to the Board through the year. The reconciliation shows an opening balance of £9,232 on 1st October 2024 and a closing balance of £6,495 on 30th September 2025.

Total receipts for the year were £6,641, made up of donations of £3,952 (including bank cashback), fundraising receipts of £1,564 (principally from sales of donated items via Vinted, plus Easy Fundraising), and a grant of £1,125 received via Groundwork UK under Tesco's Community Grant scheme, linked to the Tesco Stronger Starts partnership, and provided to help improve hygiene poverty in schools.

Total expenditure for the year was £9,378, comprising charitable activities of £8,931 (rent, product purchases, utilities, insurance and related running costs) and governance costs of £415 (the Independent Examiner's accounting fee, paid to Tangram Accounting). This gives a deficit for the year of £2,737, against a surplus of £2,280 the previous year — reflecting in part the absence this year of the one-off restricted grants (Schuh Trust, West Lothian Council disbursements) that boosted income in 2023/24.

During the summer the board took steps to strengthen financial oversight further, including moving financial records onto SharePoint for shared access and a clearer audit trail, and confirming bank signatories following Isabel Dosser's departure from the accounts.

Our Reserves Position

The Trustees agreed during the year that an appropriate reserves target is in the region of £5,000, sufficient to provide financial stability and cover several months of ongoing expenditure.

Unrestricted funds at the year-end amounted to £2,397 which is approximately half of the target level for reserves.

At 30th September 2025, total funds of £6,495 remained above the target, but takes into account funds which can only be spent on particular aspects of the charity's work). The Trustees note that this year's deficit of £2,737 draws down on reserves built up in prior years,

and will monitor income and expenditure closely to ensure this trend does not continue unaddressed. The Trustees will continue to review reserves quarterly to ensure the charity maintains adequate working capital while directing as much funding as possible toward beneficiaries.

Future Plans

Dignity Boxes remains committed to the relief of poverty and the idea that everyone is entitled to dignity regardless of background or circumstances.

- Continue to rebuild and grow our network of donating partners.
- Expand the number of Dignity Boxes hosted across Lothian, working towards a total of 50.
- Recruit additional trustees, including through Trustee Connect, to restore Board capacity.
- Establish a dedicated fundraising lead and explore a communications/marketing lead role.
- Explore a shared Edinburgh volunteer hub model to support collection and distribution.
- Continue to review and formalise policies, including embedding the new Scheme of Delegation and completing our GDPR review.
- Continue strengthening financial systems and Board oversight of accounts.
- Launch a new strategy and operational plan for the charity.

Acknowledgments

We are deeply grateful for the tireless dedication of our volunteers, the generosity of our corporate and community partners, and the trust of those we serve. We wish to record our particular thanks to our Founder, Isabel Dosser, who stepped down as a Trustee this year and whose vision established and shaped Dignity Boxes, and to Norman Gill and Eve Dillon for their service as Trustees.

We invite you to explore our website (<https://www.dignityboxes.co.uk/>) for more information. Your continued support ensures that we can make a meaningful impact on the lives of those we serve.

Approved by the trustees on 09/09/2026 and signed on their behalf by

Nick Fannin

Nick Fannin, Trustee

Independent Examiner's Report

To the Trustees of Dignity Boxes (SCIO)

Section I report on the statement of account of the charity for the period ended 30th September 2025, the accounts of which are set out on the following pages 10 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the statement of account in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the statement of account 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 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, other than that stated below:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Issues that came to my attention:

The charity's accounting records did not give all of the analysis necessary to create a set of R&P accounts, nor were they able to show the balance of funds held by the charity at any point in time.

Although the trustees' report states that bank reconciliations were being undertaken, it was apparent that this was not being done, as there were missing transactions in the charity's records.

Signed *Margaret Birse*

Date 11th September 2026

Name: Margaret Birse CCFA CIPFA (Affil) FCIE

Address: Tangram Accounting
23 Clark Avenue,
Linlithgow,
West Lothian, EH49 7AP

Receipts and Payments Account

For the year to 30th September 2025

	1 October 2024-30 Sept 2025			1 October 2023-30 Sept 2024
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Receipts				
Donations	3,952	-	3,952	4,397
Grants	-	1,125	1,125	5,260
Fundraising	1,564		1,564	609
Other			-	10
Total Receipts	5,516	1,125	6,641	10,276
Payments				
Fundraising Costs	32		32	69
Charitable Activities	8,931		8,931	7,642
Governance Costs	415		415	275
Other	-		-	10
Total Payments	9,378	-	9,378	7,996
Surplus/Deficit for the year	(3,862)	1,125	(2,737)	2,280

Statement of Balances

As at 30th September 2025

	Year to 30 Sept 2024			Year to 30 Sept 2024
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Opening Balances	6,259	2,973	9,232	6,952
Surplus/Deficit for the year	(3,862)	1,125	(2,737)	2,280
Closing Balances	2,397	4,098	6,495	9,232
Estimated Liabilities				
Accounts Prep	75		75	65
Additional Fee Due to Poor Records	50		50	50
IE Fee	310		310	300
	435	-	435	415

The accounts were approved by the trustees on 09/09/2026 and signed on their behalf by

Nick Fannin

Nick Fannin, Trustee

Notes to the Accounts

1. Basis of Accounting

These accounts are prepared on the Receipts and Payments basis in accordance with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Fund Accounting

Unrestricted Funds are those which can be used at the discretion of the trustees.

Restricted Funds are those which can only be used for specific purposes as specified by the donor. The £1,125.00 grant received via Groundwork UK (Tesco Community Grant, linked to the Tesco Stronger Starts schools partnership) has been treated as a Restricted Fund this year, on the basis that it appears earmarked for the schools Dignity Boxes programme.

3. Transactions with Trustees and Related Parties

A single volunteer expense reimbursement of £42 was paid in October 2024, to Isabel Dosser, prior to her resignation as a Trustee in January 2025.

4. Volunteers

Dignity Boxes continues to rely entirely on volunteers to run day-to-day operations, with around 23–25 active volunteers during the year and is incredibly grateful for their support.

5. Movement of Funds

	Opening Balance at 1 October 2024	Receipts	Payments	Closing Balance at 30 September 2025
Unrestricted Funds				
General Fund	6,259	5,516	(9,378)	2,397
Restricted Funds				
Supplies Fund	-	-	-	-
Supply additional Boxes	2,973	-	-	2,973
Tesco - Schools	-	1,125	-	1,125
Total Restricted Funds	2,973	1,125	-	4,098
Total funds of the charity	9,232	6,641	(9,378)	6,495

Supply additional Boxes Fund This fund arose from a grant, provided to Increase the number of Dignity Boxes available.

Tesco -Schools: The purpose of this fund is to help improve hygiene poverty in schools.

6. Analysis of Receipts

	1 October 2024-30 Sept 2025			1 October 2023-30 Sept 2024
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Donations				
General Donations	2,858		2,858	1,235
General Donations via Paypal	236		236	620
Councillors Disbursements			-	957
Local Groups & Church Donations	850		850	1,308
Donations via Kiltwalk			-	
Gift Aid			-	271
Bank Cash-back	8		8	6
Total Donations	3,952	-	3,952	4,397
Grants/Donations from Foundations/ Trusts				
Tesco	-	1,125	1,125	
Order of St. Johns	-	-	-	300
Fauldhouse and Breich Valley CDT	-	-	-	600
Unison	-	-	-	1,000
Schuh	-	-	-	3,360
Total Grants	-	1,125	1,125	5,260
Fundraising Receipts				
Table-top sales	851		851	416
Christmas Fayres	80		80	52
Amazon Smile/Easy Fundraising	67		67	16
Vinted Sales	566		566	
Sale of donated vouchers			-	125
Total Fundraising	1,564	-	1,564	609
Other Receipt				
			-	10
Total Receipts	5,516	1,125	6,641	10,276

7. Analysis of Charitable Activity Payments

	1 October 2024-30 Sept 2025			1 October 2023-30 Sept 2024
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Cost of Charitable Activities				
Storage Boxes and Small Equipment	-		-	118
Stationery Print & Postage	239		239	409
Rent & Water Charges	4,070		4,070	3,950
Utilities	273		273	221
Product Purchase	4,040		4,040	2,195
Internet and Website	92		92	14
Insurance	175		175	106
Office Costs			-	-
Cleaning/H&S			-	16
Volunteer Costs			-	-
Gifts & volunteer appreciation			-	84
Travel and Subsistence	42		42	529
SCVO Membership	-		-	-
Total Cost of Charitable Activities	8,931	-	8,931	7,642