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REGISTERED CHARITY NUMBER: SC048089

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 January 2026

for

Brothers In Arms

Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

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Brothers In Arms

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for the Year Ended 31 January 2026

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Report of the Trustees for the Year Ended 31 January 2026

The trustees present their report with the financial statements of the charity for the year ended 31 January 2026. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objective is to support the mental health of men of all ages. This is achieved by both raising awareness of the need for improved male mental health and by providing various digital tools for men and boys empowering them to look after their own mental health , without fear and judgement and is private and anonymous. The charity's activities work towards this objective by:

- creating a digital safe space for men and those that support them and within that space educate and create awareness around the fact that suicide is the single biggest killer of men under the age of 45 in the UK.

- taking the education and awareness raising to work places and educational institutions so as to engage directly with their demographic around the subject of male mental health and wellbeing both from a statistical and stigma point of view.

ACHIEVEMENTS AND PERFORMANCE

Our main focus for the last four years has been the research and development of Blethr as a free digital wellbeing companion for men. We launched Ver 3 as the final product in March 2026. So far, it has seen significant uptake, not only in Scotland and the UK but also in many countries outside Scotland. This shows that men's mental wellbeing is a global challenge, one that extends far beyond our home base of Scotland, and it represents a new challenge for us in how we meet, manage, and fund this new demand.

From the start of BIA, our strategy has been that research into male mental health has to be one of the main priorities, with the other being education, delivered in ways that men can relate to and understand without stigma or fear of judgement. Blethr is a significant step in that strategy, as men can ask about any subject anonymously, with no data recorded. Future projects will focus on presentations, both digital and in public spaces, where we will engage men on topics that matter to them to learn about and manage their mental wellbeing.

FINANCIAL REVIEW

The charity continues to be funded mainly by donations from the family of males who have suffered mental health problems. The trustees are enormously grateful for the level of support, with donations of over £52,000 this year alone. The Statement of Financial Activities gives full details of the income and expenses during the period.

Funds in deficit

The trustees acknowledge the general fund deficit and are taking steps to address this.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC048089

Principal address

66 Dougalston Gardens South
Milngavie
G62 6HT

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Report of the Trustees
for the Year Ended 31 January 2026

Trustees
D Proverbs
P A Garlinge
N D Fogarty (appointed 1.5.2026)

Independent Examiner
Jennifer Irvine
Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Approved by order of the board of trustees on 19 October 2026 and signed on its behalf by:

Signed by:
Daniel Proverbs
DA779918F4294D3...
D Proverbs - Trustee

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Independent Examiner's Report to the Trustees of
Brothers In Arms

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

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.

DocuSigned by:
Jennifer Irvine
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Jennifer Irvine
The Institute of Chartered Accountants of Scotland

Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Date: 19-10-26

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Statement of Financial Activities
for the Year Ended 31 January 2026

	Notes	31.1.26 Unrestricted fund £	31.1.25 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		52,235	171,397
EXPENDITURE ON			
Raising funds	2	-	17,083
Charitable activities	3		
Support of male mental health		50,640	151,284
Total		50,640	168,367
NET INCOME		1,595	3,030
RECONCILIATION OF FUNDS			
Total funds brought forward		(12,880)	(15,910)
TOTAL FUNDS CARRIED FORWARD		(11,285)	(12,880)

The notes form part of these financial statements

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Brothers In Arms

Balance Sheet
31 January 2026

	Notes	31.1.26 Unrestricted fund £	31.1.25 Total funds £
FIXED ASSETS			
Tangible assets	7	59	88
CURRENT ASSETS			
Cash at bank		10,526	8,002
CREDITORS			
Amounts falling due within one year	8	(21,870)	(20,970)
NET CURRENT ASSETS/(LIABILITIES)		(11,344)	(12,968)
TOTAL ASSETS LESS CURRENT LIABILITIES		(11,285)	(12,880)
NET ASSETS/(LIABILITIES)		(11,285)	(12,880)
FUNDS	9		
Unrestricted funds		(11,285)	(12,880)
TOTAL FUNDS		(11,285)	(12,880)

The financial statements were approved by the Board of Trustees and authorised for issue on 19 October 2026 and were signed on its behalf by:

Signed by:
Daniel Proverbs
DA779918F4294D3...
D Proverbs - Trustee

The notes form part of these financial statements

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1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The trustees have reviewed the charity's operating costs for the next twelve months, and the sources of funds available, and are satisfied that the charity is a going concern.

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.

Computer equipment - 33% on reducing balance

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

The charity has no restricted funds.

Cash at bank
Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the account.

Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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2. RAISING FUNDS

Raising donations and legacies

	31.1.26	31.1.25
	£	£
Fundraising event costs	-	17,083

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4)	Support costs (see note 5)	Totals
	£	£	£
Support of male mental health	49,635	1,005	50,640

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.1.26	31.1.25
	£	£
Marketing and advertising	388	10,335
Sundries	388	485
Software licences	3,500	28,445
Website costs	700	900
Consultancy fees	3,750	11,200
Chatbot AI costs	40,880	98,840
Depreciation	29	43
	49,635	150,248

5. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Support of male mental health	105	900	1,005

Support costs, included in the above, are as follows:

	31.1.26 Support of male mental health	31.1.25 Total activities
	£	£
Bank charges	105	160
Accountancy	900	876
	1,005	1,036

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6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2026 nor for the year ended 31 January 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2026 nor for the year ended 31 January 2025.

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 February 2025 and 31 January 2026	1,445
DEPRECIATION	
At 1 February 2025	1,357
Charge for year	29
At 31 January 2026	1,386
NET BOOK VALUE	
At 31 January 2026	59
At 31 January 2025	88

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.26 £	31.1.25 £
Trade creditors	1,800	-
Other creditors	20,070	20,970
	21,870	20,970

9. MOVEMENT IN FUNDS

	At 1.2.25 £	Net movement in funds £	At 31.1.26 £
Unrestricted funds			
General fund	(12,880)	1,595	(11,285)
TOTAL FUNDS	(12,880)	1,595	(11,285)

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9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,235	(50,640)	1,595
TOTAL FUNDS	52,235	(50,640)	1,595

Comparatives for movement in funds

	At 1.2.24 £	Net movement in funds £	At 31.1.25 £
Unrestricted fund	(15,910)	3,030	(12,880)
TOTAL FUNDS	(15,910)	3,030	(12,880)

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	171,397	(168,367)	3,030
TOTAL FUNDS	171,397	(168,367)	3,030

10. RELATED PARTY DISCLOSURES

D Proverbs (Trustee) advanced loans to the charity and paid expenses on behalf of the charity during previous years. The sum due to D Proverbs at 31 January 2026 is £18,270 (2025 : £18,270). The loan is interest free and carries no fixed repayment terms.