

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 January 2024  
for  
Brothers In Arms

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

Brothers In Arms

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for the Year Ended 31 January 2024

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## Brothers In Arms

### Report of the Trustees for the Year Ended 31 January 2024

The trustees present their report with the financial statements of the charity for the year ended 31 January 2024. 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.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

During the year we had a successful test release of MVP app version of 'Blethr' in early 2024 followed by the launch of the full version of Blethr later in the year. The app is made available to males in Scotland as a 24/7 free service and data shows not only use through out Scotland but also for England, USA and Australia.

The digital strategy has shown that by reducing our exposure and reliance on Thrive to provide online therapy support (which finished as a fully ongoing service in early 2025) and investing in the development of our own 'Blethr' ai therapy service, that we have reduced overall costs by 50%.

## **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 £69,000 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 remedy this in the current financial year.

## **FUTURE PROJECTS**

As part of our overall digital strategy we are currently developing 'Braveheart' a digital buddy for males 13 plus and 'Baird' a digital emotional development tool for males.

## **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

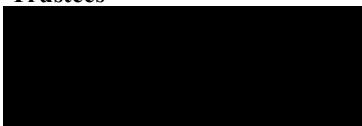
### **Principal address**

66 Dougalston Gardens South  
Milngavie  
G62 6HT

Brothers In Arms

Report of the Trustees  
for the Year Ended 31 January 2024

**Trustees**

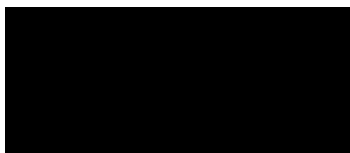


**Independent Examiner**



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

Approved by order of the board of trustees on 14 August 2025 and signed on its behalf by:



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

I report on the accounts for the year ended 31 January 2024 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.

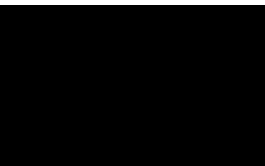
**Independent examiner's statement**

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.



The Institute of Chartered Accountants of Scotland

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

19-08-25  
...Date:.....

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Statement of Financial Activities  
for the Year Ended 31 January 2024

	Notes	31.1.24 Unrestricted fund £	31.1.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		69,146	58,021
<b>EXPENDITURE ON</b>			
Raising funds	2	6,800	5,743
<b>Charitable activities</b>	3		
Support of male mental health		64,077	93,575
<b>Total</b>		70,877	99,318
<b>NET INCOME/(EXPENDITURE)</b>		(1,731)	(41,297)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		(14,179)	27,118
<b>TOTAL FUNDS CARRIED FORWARD</b>		(15,910)	(14,179)

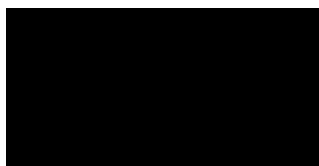
The notes form part of these financial statements

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Balance Sheet  
31 January 2024

	Notes	31.1.24 Unrestricted fund £	31.1.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	131	195
<b>CURRENT ASSETS</b>			
Cash at bank		5,030	6,584
<b>CREDITORS</b>			
Amounts falling due within one year	8	(21,071)	(20,958)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(16,041)</u>	<u>(14,374)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(15,910)	(14,179)
<b>NET ASSETS/(LIABILITIES)</b>		<u>(15,910)</u>	<u>(14,179)</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>(15,910)</u>	<u>(14,179)</u>
<b>TOTAL FUNDS</b>		<u>(15,910)</u>	<u>(14,179)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 August 2025 and were signed on its behalf by:



Brothers In Arms

Notes to the Financial Statements  
for the Year Ended 31 January 2024

**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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Notes to the Financial Statements - continued  
for the Year Ended 31 January 2024

**2. RAISING FUNDS**

**Raising donations and legacies**

	31.1.24	31.1.23
	£	£
Fundraising event costs	6,800	5,743
	<u>        </u>	<u>        </u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 4)	Support costs (see note 5)	Totals
	£	£	£
Support of male mental health	63,079	998	64,077
	<u>        </u>	<u>        </u>	<u>        </u>

**4. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.1.24	31.1.23
	£	£
Marketing and advertising	7,008	2,134
Sundries	355	19
Film and podcast costs	-	2,400
Software licences	23,193	25,975
Website costs	702	350
Consultancy fees	6,568	1,000
Blethr costs	-	50,000
Chatbot AI costs	25,189	10,200
Depreciation	64	96
	<u>        </u>	<u>        </u>
	<u>63,079</u>	<u>92,174</u>

**5. SUPPORT COSTS**

	Finance	Governance costs	Totals
	£	£	£
Support of male mental health	86	912	998
	<u>        </u>	<u>        </u>	<u>        </u>

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

	31.1.24	31.1.23
	Support of male mental health	Total activities
	£	£
Bank charges	86	91
Legal fees	-	350
Accountancy	912	960
	<u>        </u>	<u>        </u>
	<u>998</u>	<u>1,401</u>

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Notes to the Financial Statements - continued  
for the Year Ended 31 January 2024

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 January 2024 nor for the year ended 31 January 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 January 2024 nor for the year ended 31 January 2023.

**7. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 February 2023 and 31 January 2024	1,445
<b>DEPRECIATION</b>	
At 1 February 2023	1,250
Charge for year	64
At 31 January 2024	1,314
<b>NET BOOK VALUE</b>	
At 31 January 2024	131
At 31 January 2023	195

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.24 £	31.1.23 £
Trade creditors	977	864
Other creditors	20,094	20,094
	<u>21,071</u>	<u>20,958</u>

**9. MOVEMENT IN FUNDS**

	At 1.2.23 £	Net movement in funds £	At 31.1.24 £
<b>Unrestricted funds</b>			
General fund	(14,179)	(1,731)	(15,910)
<b>TOTAL FUNDS</b>	<u>(14,179)</u>	<u>(1,731)</u>	<u>(15,910)</u>

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Notes to the Financial Statements - continued  
for the Year Ended 31 January 2024

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	69,146	(70,877)	(1,731)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>69,146</u>	<u>(70,877)</u>	<u>(1,731)</u>

**Comparatives for movement in funds**

	At 1.2.22 £	Net movement in funds £	At 31.1.23 £
<b>Unrestricted funds</b>			
General fund	27,118	(41,297)	(14,179)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>27,118</u>	<u>(41,297)</u>	<u>(14,179)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	58,021	(99,318)	(41,297)
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>58,021</u>	<u>(99,318)</u>	<u>(41,297)</u>

**10. RELATED PARTY DISCLOSURES**

██████████ (Trustee) advanced loans to the charity and paid expenses on behalf of the charity during the previous years. The sum due to ██████████ at 31 January 2024 is £18,270 (2023 : £18,270). The loan is interest free and carries no fixed repayment terms.

During the year the company paid £350 for website and design services to BEAM Digital and Design Ltd, a company in which ██████████ is a director.