

Changes East Lothian
Report and Financial Statements
for the year ending
31 March 2026

Company Number: SC230098
Charity Number: SC025130

Changes East Lothian
Trustees' Annual Report
For the year ending 31 March 2026

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Changes East Lothian
Trustees' Annual Report
Year ending 31 March 2026

The Trustees present their annual report and the financial statements of the charity for the year ending 31 March 2026, which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act Purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Purposes and Activities

The objects of the charitable company are:

a) the advancement of mental health and the relief of those in need by reason of mental ill-health by enabling and supporting people in East Lothian to achieve and maintain good mental health and wellbeing through activities which may include but are not limited to: enhancing and raising awareness, support groups, courses, therapy, wellbeing activities, volunteering opportunities, making social connections, and training opportunities, and
b) to promote such similar charitable purposes, objects or institutions in such proportions and manner as the Trustees shall think fit.

Changes evolved from the community to enable people to achieve and maintain good mental health and wellbeing through; counselling, mental health educational support and wellbeing groups/courses, therapy groups, wellbeing activities and training our community to support others in suicide prevention.

Achievements and Performance

In the year ending 31st March 2026, Changes continued to provide a range of activities that supported adults and young people aged 18+ in East Lothian to find ways to cope better with the stresses of life and troughs in mental health.

This year over 637 new clients successfully contacted Changes seeking information and support with their mental health and wellbeing. Many of the clients we have helped in this year have been existing clients or previous clients who have returned to us and are therefore not counted as new clients. We also receive additional enquiries to individual staff members, projects and volunteers from other members of the community enquiring about our services before the referral of someone they may know or are working with. The delivery of short courses, group work and wellbeing activities in conjunction with our one-to-one Counselling Service, remains the focus of our work.

In addition to delivering our annual programme of tried and tested support services, we introduced a number of new and innovative offerings, asking the community what they wanted, establishing what else was on offer locally and aiming to meet new demands. For example, ADHD specific Nature Therapy, information sessions and support groups, both of which have been very successful.

Our Befriending and Buddy Walk programmes have gone from strength to strength and there has been an impressive response from local people volunteering their time and support and very positive feedback from all involved.

As ever we have been fortunate to have our hugely appreciated pool of trained volunteers who co-facilitate our group work programme and offer one to one peer support. The volunteers also supported and led the creative connections, Ukulele groups, Nature groups, and carried out one to one buddy walks as well as the continued befriending matches to name but a few. A volunteer also helps us run the monthly sea swims for better mental health followed by a hot drink on the beach.

Our work this year was funded by a number of grants, and we would like to thank East Lothian Health and Social Care Partnership for their continued funding, as well as the Scottish Government for Action 15 funds, East Lothian One Council Partnership funds, the Corra Foundation, the Big Lottery, the National Lottery Community Fund, the Scottish Government Communities Health & Wellbeing Fund and Groundswell as well as other community based organisations for their grants and donations which enable us to grow, be innovative in our offerings and provide a suite of options for those who need it.

We also received support also from local people via donations and local businesses who donate and fundraise on our behalf, such as Tesco Musselburgh and Scotmid.

Finally, we would like to extend our gratitude to all staff, volunteers, members of the Board of Trustees and to all interested parties who have contributed to and supported the work of the organization in this past year.

Financial Review

The charity incurred a net surplus of £4,285 for the year ended 31 March 2026 (2025: deficit of £48,807 due to a premises move and dilapidation costs, as well as the spend on a restricted fund grant received in the prior year).

Taxation

The charitable company is a registered charity and is recognised as such by HMRC for taxation purposes.

Reserves Policy and Going Concern

At 31 March 2026, reserves stood at £123,679 (2025: £119,394) of which £108,815 were unrestricted free reserves (2025: £110,075) and £14,864 were restricted funds (2025: £9,319).

It is the policy of the Trustees to hold the equivalent to three months' essential expenditure in unrestricted, free reserves. Based on the expenditure in 2025/26, three months' running costs equate to £100,000 therefore the trustees are satisfied that this policy is being met. Any funds held in excess of this amount will be reinvested in the services provided by the charity.

The Trustees have reviewed the financial position of the company and the commitments going forward and consider that adequate resources continue to be available to fund the activities of the charitable company for the foreseeable future. The Trustees are of the view that the charitable company is a going concern.

Future Plans

The organisation continues to be largely supported and funded by the East Lothian Health and Social Care partnership and from Scottish government via the Action 15 funding stream but we are continuously applying for additional funding streams and grants to assist with increased delivery of services across the county, trying to ensure we can meet local needs and demand.

We are also engaging with local fundraising opportunities within our community and gaining a small amount of income by delivering training courses and sub-letting our rooms when not in use. We continue to build strong relationships with our partners in the Third sector and with statutory services too, helping us improve the lives of the people of East Lothian by continuing the provision of early intervention and short term mental health support services based in the community.

Changes East Lothian
Trustees' Annual Report (cont.)
Year ending 31 March 2026

Reference and Administrative Details

Charity name: Changes East Lothian

Charity Registration Number: SC025130
Company Registration Number: SC230098

Registered Office: 1st Floor, Suite 6, Stuart House
Eskmills Park
Station Road
Musselburgh
East Lothian
EH21 7PB

Directors and Trustees: The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and Officers serving during the year and since the year end were as follows:

T Civval (Chair) (resigned Jun 2026)
S Phillips (Chair) (appointed Sep 2026)
F Camus (appointed Apr 2026, resigned May 2026)
S Carter (appointed Jan 2026)
G Cochrane
A Duncan (resigned Jun 2026)
H Z Hoppe
G Liang (appointed Apr 2026)
S Mackay (appointed Jan 2026)
D Rowe

Independent Examiner:
Suzanne Graham FCCA,
Hollis Accounting Ltd,
3 Melville Crescent,
Edinburgh.
EH3 7HW

Bankers:
Bank of Scotland,
94 High Street,
Musselburgh,
East Lothian.
EH21 7EA

Structure, Governance and Management

Governing document:

The organisation is a charitable company limited by guarantee with use of the "limited" exemption, registered as a charity on 10 November 1997 and incorporated on 9 April 2002. The charitable company was established under Memorandum of Association which established its objects and powers and it is governed by its Articles of Association. In the event of the charitable company being wound up, members are required to contribute an amount not exceeding £1. The charitable company is regulated by the Office of the Scottish Charity Regulator.

Recruitment and appointment of Trustees and Members:

The Trustees (who are also the Members) have been appointed to provide the range of skills needed to manage the charitable company. They are appointed subject to the conditions set out in the Articles of Association. The Trustees are also Directors for the purposes of company law. Trustees have the power to appoint additional Trustees and Members as set out in the Articles of Association of the company.

Trustees are recruited following recommendation by the existing Trustees and by personal invitation. Trustees will already be familiar with the charity's purposes and work, and they must fully support the charity's aims.

Before deciding whether or not to accept an invitation to become a Trustee, an individual may attend a Board meeting as an observer.

Trustees' and Members' induction and training

A new Trustee is provided with copies of current minutes and latest annual accounts.

Trustees are kept up to date with current issues affecting charities and Trustee responsibilities through information from organisations such as the Office of the Scottish Charities Regulator (OSCR). As required, Trustees will undergo any specific training required to enable them to discharge their responsibilities.

Organisational structure and key management personnel

The Trustees meet four times a year. The operation of the organisation is delegated to the Chief Executive. Total employer costs relating to this post for the year were £59,939 (2025: £54,597).

Risk management

The Trustees are responsible for identifying and managing the key risks faced by the charitable company and are satisfied that appropriate procedures are in place to identify and minimise these.

The Trustees are satisfied that adequate controls are in place to ensure that all financial transactions are properly authorised and that the activities of the charitable company are in accordance with the aims and purposes. Appropriate insurances are in place for the risks relating to property, employer and public liability.

Statement of Trustees' Responsibilities

The Trustees 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 and the law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,



S Phillips (Chair & Trustee)

Date: 29/09/2026

Independent Examiner's Report to the Trustees of Changes East Lothian

I report on the accounts of the charity for the year ended 31 March 2026, set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The charity's Trustees (who are also the Directors of the company for the purposes of company law) 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. The charity 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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 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 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

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 (as amended), and
   - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

   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.

Suzanne Graham

Name: **Suzanne Graham FCCA**
Address Hollis Accounting Limited
3 Melville Crescent
Edinburgh
EH3 7HW

Date: 9/10/26

Changes East Lothian
Statement of Financial Activities
(incorporating an income and expenditure account)
Year ending 31 March 2026

	Note	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Income and Endowments fr							
Donations and legacies	1	238,522	195,808	434,330	203,842	175,489	379,331
Other trading activities	2	12,433	-	12,433	11,760	-	11,760
Investment income	3	-	-	-	463	-	463
Other income	4	-	-	-	30	5,000	5,030
							-
Total Income		250,955	195,808	**446,763**	216,095	180,489	396,584
Expenditure on:	5						
Charitable activities:							
Achieving positve mental health & wellbeing		251,603	190,875	**442,478**	236,951	208,440	**445,391**
Other		-	-	-	-	-	-
Total Expenditure		251,603	190,875	**442,478**	236,951	208,440	**445,391**
Net income/expenditure before fund transfers		(648)	4,933	4,285	(20,856)	(27,951)	(48,807)
Transfers between funds	10	(612)	612	-	(2,749)	2,749	-
Net movement in funds		(1,260)	5,545	**4,285**	(23,605)	(25,202)	**(48,807)**
Reconciliation of funds							
Total funds brought forward		110,075	9,319	119,394	133,680	34,521	168,201
Total funds carried forward	11	108,815	14,864	**123,679**	110,075	9,319	**119,394**

The Statement of Financial Activities includes all gains and losses recognised in the year, and therefore a statement of recognised gains and losses has not been prepared.
All income and expenditure derive from continuing activities
The notes on pages 10 to 17 form part of these financial statements.

Changes East Lothian
Balance Sheet
At 31 March 2026

Company registration number: SC230098

	Note	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Fixed Assets							
Tangible assets		-	-	-	-	-	-
Total Fixed Assets		-	-	-	-	-	-
Current Assets							
Debtors	7	11,309	-	**11,309**	8,692	-	**8,692**
Cash at bank and in hand		174,790	14,864	**189,654**	177,017	9,319	**186,336**
Total Current Assets		186,099	14,864	**200,963**	185,709	9,319	**195,028**
Liabilities							
Creditors falling due within one year	8	(77,284)	-	**(77,284)**	(75,634)	-	**(75,634)**
Net Current Assets		108,815	14,864	**123,679**	110,075	9,319	**119,394**
Creditors falling due after more than one year		-	-	-	-	-	-
Net Assets		108,815	14,864	**123,679**	110,075	9,319	**119,394**
The funds of the charity:							
Restricted income funds				14,864			9,319
Unrestricted Funds				108,815			110,075
Total charity funds	10			123,679			119,394

The directors acknowledge their responsibilities for:
(i) ensuring that the charity keeps proper accounting records which comply with section 386 and 387 of the Act, and
(ii) preparing financial statements which give a true and fair view of tlie state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.
For the year ended 31 March 2026 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies, and its members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes at pages 10 to 17 form part of these financial statements.

The accounts were approved by the trustees on 29/09/2026
and signed on their behalf by:

G Cochrane, Trustee

Changes East Lothian
Notes forming part of the financial statements for the year ending 31 March 2026
Accounting Policies

Legal status of the charitable company
Changes East Lothian ("the charity" is a company limited by guarantee registered in Scotland and has no share capital. The liability of each member in the event of winding up is limited to £1.
The registered address of the company is 1st Floor, Suite 6, Stuart House, Eskmills, Station Road, Musselburgh, East Lothian, EH21 7PB.
The principal activities and nature of the charity's operating are detailed in the objectives and activities section of the Trustees Report.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation
The financial statements 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) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102.
Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

These financial statements are presented in £ Sterling.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, as there are sufficient funds to meet liabilities as they fall due.

Fund accounting
Funds are classified as either restricted funds or unrestricted funds, defined as follows.
Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.
Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Income recognition
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Donated Services and facilities
Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt. In accordance with accounting standards the economic contribution value of volunteers is not measured in the accounts.

Notes forming part of the financial statements for the year ending 31 March 2026

Accounting Policies (continued)

Expenditure and irrecoverable VAT.
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Fixed Assets
Individual fixed assets costing £2,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office and other equipment	25%

Current Assets
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due. Cash at bank and cash in hand 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 deposit or similar account.

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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

Taxation
Changes East Lothian is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied for charitable purposes only.

Pension Scheme
The charity makes contributions on behalf of their employees under the pension auto-enrollment regulations. This is a direct contribution scheme with no further liability on the part of the Employer. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Changes East Lothian
Notes forming part of the financial statements for the year ending 31 March 2026

1 Donations and Legacies	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Donations	2,801	-	**2,801**	10,169	-	**10,169**
Grants	235,721	195,808	**431,529**	193,673	175,489	**369,162**
	238,522	195,808	**434,330**	203,842	175,489	**379,331**
Grants received, included in the above, are as follows:						
Health and Social Care Partnership			193,673			193,673
Action 15			112,500			112,500
Corra Foundation (Henry Duncan)			6,261			6,261
Communities Health and Wellbeing Fund - Nature			24,449			290
National Lottery - Improving Lives Fund - Befriendi			56,495			46,881
National Lottery - Community Fund			10,936			4,557
One Council funding			12,590			
Anton Jurgens Charitable Trust			3,000			
Groundswell			11,625			
Paths For All			-			5,000
			431,529			**369,162**

2 Other Trading Activities	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Course and training fees	10,500	-	**10,500**	10,430	-	**10,430**
Social lotteries	532	-	**532**	72	-	**72**
Room hire	1,401	-	**1,401**	1,258	-	**1,258**
Fundraising & events	-	-	-	-	-	-
	12,433	-	**12,433**	11,760	-	**11,760**

3 Investment income	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Bank & other interest	-	-	-	463	-	**463**
	-	-	-	463	-	**463**

4 Other income	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Other income	-	-	-	30	5,000	**5,030**
	-	-	-	30	5,000	**5,030**
Total income	250,955	195,808	**446,763**	216,095	180,489	**396,584**

Changes East Lothian
Notes forming part of the financial statements for the year ending 31 March 2026

5 Analysis of Expenditure	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Charitable Activities						
Staff costs	139,446	144,022	**283,468**	144,491	144,230	**288,721**
Staff training	525	294	**819**	396	409	**805**
External supervisions	2,670	3,030	**5,700**	-	3,048	**3,048**
Staff & other Travel	40	-	**40**	(154)	498	**344**
HR support	3,730	219	**3,949**	3,015	1,033	**4,048**
Payroll costs	1,273	-	**1,273**	1,001	309	**1,310**
Recruitment	150	240	**390**	880	240	**1,120**
Contractors	7,779	38,140	**45,919**	14,364	21,860	**36,224**
Volunteer gifts & exps.	145	910	**1,055**	133	739	**872**
Accountancy	11,936	-	**11,936**	5,122	1,240	**6,362**
Cleaning	171	-	**171**	2,574	3,245	**5,819**
CRM software	-	-	**-**	(222)	-	**(222)**
Dilapidations	-	-	**-**	17,024	-	**17,024**
Equipment Rental	891	-	**891**	828	-	**828**
Heat & light	(105)	-	**(105)**	2,497	854	**3,351**
Independent Examination	2,100	-	**2,100**	1,091	1,009	**2,100**
Insurance	2,990	-	**2,990**	2,163	1,021	**3,184**
IT software & support	9,578	1,087	**10,665**	10,746	4,389	**15,135**
Office equipment	2,210	-	**2,210**	3,414	885	**4,299**
Post & stationery	2,042	241	**2,283**	2,508	9	**2,517**
Legal & Professional fees	2,972	100	**3,072**	3,258	1,116	**4,374**
Publicity and PR	838	252	**1,090**	189	537	**726**
Refreshments	1,229	214	**1,443**	787	14	**801**
Rent	44,137	-	**44,137**	8,220	15,472	**23,692**
Repairs & maintenance	579	-	**579**	2,924	524	**3,448**
Resources & materials	570	733	**1,303**	251	719	**970**
Subscriptions	954	150	**1,104**	1,260	579	**1,839**
Telephone & internet	2,865	308	**3,173**	2,433	1,137	**3,570**
Venue Hire	8,895	935	**9,830**	3,986	3,129	**7,115**
Water rates	859	-	**859**	1,559	169	**1,728**
Other expenses	134	-	**134**	213	26	**239**
Total	251,603	190,875	**442,478**	236,951	208,440	**445,391**

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

6 Staff costs, Trustee Remuneration and Related Party Transactions

Staff costs and numbers	2026 £	2025 £
Salaries and wages	255,540	266,944
Social security costs	18,023	13,357
Pension costs	9,905	8,420
	283,468	288,721

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2026	2025
Project staff	15	15
	15	15

No employee had employee benefits in excess of £60,000 (2025: none)
During the year, no trustee received remuneration or other benefits (2025: none). No trustees received reimbursement of expenses (2025: none).
During the year, a total of £nil (2025: £nil) was donated to the charity by trustees.

7 Debtors

	2026 £	2025 £
Trade debtors	500	328
Prepayments	10,809	8,364
	11,309	8,692

8 Creditors

Amounts falling due within one year	2026 £	2025 £
Trade creditors	10,168	6,460
HMRC	6,194	4,323
Pension payable	4,627	7,666
Accruals	3,461	5,738
Deferred income	52,834	51,447
Total creditors due within one year	77,284	75,634

	2026 £	2025 £
Amounts falling due over one year	-	-
Total long-term creditors	-	-

Deferred income comprises income received for projects which the charity was not entitled to until a subsequent financial period.

	2026 £	2025 £
At 1 April	51,447	-
Deferred in year	52,834	51,447
Released in year	(51,447)	-
At 31 March	52,834	51,447

Changes East Lothian
Notes forming part of the financial statements for the year ending 31 March 2026

8 Creditors (cont.)

Deferred income is included in the financial statements as follows:

	2026	2025
	£	£
National Lottery Improving Lives - befriending	7,645	7,770
Henry Duncan (Corra) grant	3,131	3,131
Communities Health & Wellbeing fund	24,868	24,449
National Lottery Community - Buddy Walk	17,190	11,847
Training courses invoiced in advance	-	4,250
	52,834	51,447

9 Analysis of Net Assets Among Funds

	2026 General	2026 Restricted	2026 Total	2025 General	2025 Restricted	2025 Total
	£	£	£	£	£	£
Fixed Assets	-	-	-	-	-	-
Current Assets	186,099	14,864	200,963	185,709	9,319	195,028
Current Liabilities	(77,284)	-	(77,284)	(75,634)	-	(75,634)
Net assets at 31March	108,815	14,864	123,679	110,075	9,319	119,394

10 Movements in Funds 2026	At 1 Apr. 2025	Income	Expenditure	Transfers & Revaluation	At 31 Mar. 2026
Restricted funds	£	£	£	£	£
Cora Foundation (Henry	5,401	6,261	(8,429)	-	3,233
Action 15	923	79,841	(79,841)	-	923
Communities Health & Wellbeing Fund - Nature	1,700	23,647	(23,442)	-	1,905
National Lottery: Improving Lives fund - Befriending	(1,642)	47,908	(41,892)	-	4,374
National Lottery Community fund	1,587	10,936	(12,445)	-	78
East Lothian Works	990	-	(990)	-	-
Paths for All	360	-	(360)	-	-
Volunteer Project	-	3,000	(529)	-	2,471
E Lothian One Council	-	12,590	(10,710)	-	1,880
Groundswell	-	11,625	(12,237)	612	-
	9,319	195,808	(190,875)	612	14,864
Unrestricted funds					
General fund	110,075	250,955	(251,603)	(612)	108,815
	110,075	250,955	(251,603)	(612)	108,815
Total funds 2026	**119,394**	**446,763**	**(442,478)**	-	**123,679**

Changes East Lothian
Notes forming part of the financial statements for the year ending 31 March 2026

10 Movements in Funds (cont.)

2025 Comparative	At 1 Apr. 2024	Income	Expenditure	Transfers	At 31 Mar. 2025
Restricted funds	£	£	£	£	£
Cora Foundation (Henry	9,188	6,261	(10,048)	-	5,401
Action 15	-	112,500	(111,577)	-	923
Communities Health & Wellbeing Fund - Nature	14,637	290	(15,976)	2,749	1,700
National Lottery: Improving Lives fund - Befriending	2,483	46,881	(51,006)	-	(1,642)
National Lottery Community fund	5,830	4,557	(8,800)	-	1,587
East Lothian Works	-	5,000	(4,010)	-	990
Paths for All	2,383	5,000	(7,023)	-	360
	34,521	180,489	(208,440)	2,749	9,319
Unrestricted funds					
General fund	133,680	216,095	(236,951)	(2,749)	110,075
	133,680	216,095	(236,951)	(2,749)	110,075
Total funds 2025	**168,201**	**396,584**	**(445,391)**	**-**	**119,394**

Purposes of Restricted Funds

Corra Foundation (Henry Duncan) - to provide wellbeing-focused physical activity opportunities, such as outdoor fitness classes, creating opportunities to connect, share and support one another through wellbeing check ins.

Action 15 (Community Recovery) - to enhance our one-to-one counselling and Cognitive Behavioural Therapy (CBT) services, to reduce waiting times by providing more therapy hours. To strengthen our therapeutic services (groupwork and 1-1), by providing more therapy hours, reducing waiting times and developing the service by reviewing systems and processes and ensuring they are fit for purpose.

Communities Health and Wellbeing Fund – Nature - to provide nature-based activities which promote both physical and mental well-being.

National Lottery – Improving Lives Fund – Befriending - to connect individuals experiencing loneliness and social isolation with a befriender which can generate positive change into the daily routines of individuals, by improving confidence and connections.

National Lottery Community Fund - to provide a series of supported walks with a volunteer which builds confidence and improves both physical and mental health.

Paths for All – To get people out in their communities walking for health and wellbeing benefits.

Groundswell – To provide ADHD specific support (pilot)

Volunteer Project - Funding received to support a volunteer project

East Lothian One Council Partnership – To help with our volunteer recruitment and management costs as well as buy Volunteero software to try.

All transfers in the year are as decided by Trustees and in line with funder agreements.

11 Lease commitments

At the balance sheet date, amounts fue under operating lease commitments for property and equipment were as follows:

	2026	2025
	£	£
Lease commitments falling due within 1 year	46,890	37,500
Lease commitments falling due in more than 1 and less than 5 years	132,855	112,500
Lease commitments falling due in more than 5 years	-	31,250