Charity number: SC053959

DiDI (SCIO)

Trustees' report and financial statements

For the period ended 31 March 2026

Contents

Report of the trustees
For the period ended 31 March 2026

The trustees are pleased to present their annual report together with the financial statements of the charity for the period ending 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), 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).

Objectives and activities

The charity's purposes are:
• to support, educate and coach adults diagnosed on the autism spectrum, focusing on providing them with a set of practical skills necessary to carry out day to day living tasks;
• to offer confidence-building and social interaction skills for adults diagnosed on the autism spectrum, to help prevent exacerbation of coexisting conditions, and reduce the risk of further incapacitation through depression and anxiety.

The organisation was formed when it was identified that there was gap in the support available to adults post diagnosis with Autism Spectrum Disorder (ASD). With the input of NHS Highland and direct feedback from autistic adults, we were able to define the type of support that was required to have a meaningful positive impact on the lives of autistic adults. The life skills coaching approach aims to improve physical, emotional and mental health, general wellbeing and help individuals build more independence.

Users of the facility typically have the following needs:
- have limited alternative support
- don’t receive any other services
- experience loneliness
- would like to learn more about their condition
- wish to learn coping strategies
- want to improve health and wellbeing
- would benefit from structured activities
- wish to engage in social opportunities

Achievements and performance

The organisation was formed Spring 2025, and the first year of operation has been focused on establishing and setting up suitable premises to run the organisation from, alongside the recruitment of appropriately qualified personnel to provide the life coaching support to adults diagnosed on the autism spectrum.

Bryden Lodge, Ness Walk, was identified as an ideal location for the facility given its convenient proximity to Inverness city centre and public transport, whilst still providing a quiet and a safe environment for diagnosed people to visit. Bryden Lodge has been refurbished and equipped to a high standard with appropriate autism-friendly resources.

Qualified staff were recruited in July 2025 and the focus for the initial months was on establishing the operational framework for the organisation, creation of coaching resources, establishing an informative website and the creation of a referral process for introductions to our service for adults diagnosed on the autism spectrum.

The organisation became operational in late November 2025, various activities are offered and users of the facility have been receiving the following support:

- Initial consultations
- One-to-one appointments
- Tailor-made strategy sessions
- Information sessions
- Drop-in sessions

The organisation operates 5 days per week with Fridays used to share information sessions, these may include presentations from other agencies, interest points or in-house training sessions. Some examples include:

- Citizens Advice Bureau
- National Trust Scotland
- Fire Service
- Vocational Support
- Sleep
- Anxiety management

Whilst we are still in the initial months post operational launch, we have experienced steady take up of the service with excellent feedback from both users of the facility and health professionals who have been referring autistic adults to us.

The opportunity for individuals to discuss concerns with qualified professionals who understand autism and can suggest coping strategies, should help reduce pressure on other services such as GP practices, the NHS and even family members. This in turn can improve mental, emotional and physical health overall.

Some Member’s feedback:

- "It’s good to have someone to talk about what is in "my brain"
- "This has made a difference, I understand better now"
- “Here I can just talk and be myself”

Plans for future periods

Looking ahead, we will continue to build on the excellent progress made in the initial months of operation in support of our 2026 strategy, which will focus on building scale and the continued evolution of the service to meet the needs of facility users based on feedback received. We will also continue to sign post individuals to other support services and agencies who they may also benefit from.

Financial review

Principal funding sources
Our main source of funding is from donations, and donations received for the period totalled £605,000 which allowed us to purchase the facility.

Reserves policy
At 31 March 2026, total reserves were £451,181 and the free reserves (being unrestricted funds excluding fixed assets) were £47,089. This is the charity’s first accounting period, and the trustees are in the process of agreeing an appropriate reserves policy to adopt, however at the period end, the founding trustee has committed to funding the charity’s expenditure requirements for a period of 5 years from incorporation. Subsequent to the year end, the charity has received funding for the forthcoming financial year.

Structure, governance and management

Constitution
The charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in it's current legal form on 5 February 2025.

Appointment of trustees
Trustees are elected at the Annual General Meeting. Under the constitution, there must be a minimum number of three trustees and a maximum number of five trustees. On appointment, there is a formal induction programme for any newly appointed trustee, which includes an initial meeting with the board.

Organisational structure
The trustees are responsible for the strategic direction and governance of the charity. Day to day operations of the charity are managed by Gary Clacher, one of the founding trustees.

Key management personnel remuneration

Key management personnel of the charity consists of the trustees. All trustees give their time freely and no trustee remuneration was paid during the period.

Risk management

The trustees have a duty to identify and review the risk to which the charity is exposed and to ensure appropriate controls and mitigating measures are in place. The trustees carry out an annual review of the principal risks and uncertainties that the charity faces. The key risks identified relate to maintaining a high quality of service to service users and also ensuring adequate cash reserves are maintained for future development and upgrade to the facility.

Reference and administrative details

Charity registration number:	SC053959	
Registered office:	Bryden Lodge 12C Ness Walk Inverness IV3 5SQ	
Trustees:	George Shand	*appointed 5 February 2025*
	Gary Clacher	*appointed 5 February 2025*
	Alasdair Sharp	*appointed 5 February 2025*
Auditors:	Saffery LLP Torridon House Beechwood Park Inverness IV2 3BW	

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's consitution and applicable accounting regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Signed by:
George Shand
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George Shand
Trustee

Date: 16 July 2026

Independent auditor's report to the trustees of DiDI SCIO

Opinion

We have audited the financial statements of DiDI (SCIO) for the period ended 31 March 2026 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2026 and of its incoming resources and application of resources for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the trustees' annual report is inconsistent in any material respect with the financial statements; or
- the charity has not kept proper accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditors under the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:
We assessed the susceptibility of the charity's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charity by discussions with trustees and updating our understanding of the sector in which the charity operates.

Laws and regulations of direct significance in the context of the charity include the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and guidance issued by the Office of the Scottish Charity Regulator.

Audit response to risks identified:
We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charity's minutes of meetings to identify potential material misstatements arising. We discussed the charity's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

Independent auditor's report to the trustees of DiDI (SCIO)

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

Eunice McAdam

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Eunice McAdam (Senior Statutory Auditor)
For and on behalf of Saffery LLP

Date: 16 July 2026

Statutory Auditors

Torridon House
Beechwood Park
Inverness
IV2 3BW

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

DiDI (SCIO)

Statement of financial activities (including the income and expenditure account)
For the period ended 31 March 2026

	Note	Unrestricted funds £	Restricted funds £	2026 total £
Income and endowments from:				
Donations	**3**	605,000	-	605,000
Interest income		1,576	-	1,576
Total income		606,576	-	606,576
Expenditure on:				
Charitable activities	**4**	155,395	-	155,395
Total expenditure		155,395	-	155,395
Net movement in funds		451,181	-	451,181
Reconciliation of funds:				
Total funds brought forward		-	-	-
Total funds carried forward		451,181	-	451,181

The notes on pages 15 to 20 form part of these financial statements.

DiDI (SCIO)

Balance sheet
As at 31 March 2026

	Note	2026 £	2026 £
Fixed assets			
Tangible assets	**9**		404,092
Current assets			
Debtors	**10**	1,398	
Cash at bank and in hand		60,855	
Total current assets		62,253	
Creditors: amounts falling due within one year	**11**	15,164	
Net current assets			47,089
Total assets less current liabilities			451,181
Creditors: amounts falling due after more than one year			-
Net assets	**12**		451,181
The funds of the charity:			
Unrestricted funds	**13**		451,181
Restricted funds			-
Total funds			451,181

The notes on pages 15 to 20 form part of these financial statements.

Approved by the trustees on 16 July 2026 and signed on their behalf by:

Signed by:
George Shand
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George Shand
Trustee

DiDI (SCIO)

Statement of cash flows
For the period ended 31 March 2026

		Note	2026 £	£
Cash flows from operating activities:				
Net income for the period			451,181	
Adjustments for:	(Increase)/decrease in debtors		(1,398)	
	Increase/(decrease) in creditors		15,164	
	Depreciation charged		7,522	
Net cash provided by operating activities				472,469
Cash flows used in investing activities:				
Purchase of tangible fixed assets			(411,614)	
Net cash used in investing activities				(411,614)
Increase in cash and cash equivalents in the period				60,855
Cash and cash equivalents at the beginning of the period				-
Cash and cash equivalents at the end of the period				60,855

The notes on pages 15 to 20 form part of these financial statements.

Notes to the financial statements
For the period ended 31 March 2026

1 Accounting policies

1.1 Reporting period

The reporting period is longer than 12 months because this is the first financial period of the charity. The financial statements cover the period from commencement, 5 February 2025, to the period end of 31 March 2026.

1.2 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), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared under the historical cost convention, except where otherwise indicated in the accounting policies below.

The charity constitutes a public benefit entity as defined by FRS 102.

1.3 Going concern

The founding trustee has committed to funding the charity's expenditure requirements for a period of 5 years from incorporation. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

1.5 Incoming resources

Items of income are recognised and included in the financial statements when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- it is probable that the income will be received; and
- the amount can be measured reliably.

1.6 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. Expenditure is classified under the following activity heading:

- Expenditure on charitable activities includes costs undertaken to further the purposes of the charity.
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.7 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office and governance costs which support the charities activities. These costs have been allocated to expenditure on charitable activities.

1.8 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line basis
Tenant's improvements	10% straight line basis
Fixtures, fittings and equipment	10% - 33% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

1.10 Cash at bank and in hand

Cash at bank and in hand consists of balances in the charity's bank account.

1.11 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 discounts due.

1.12 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.

2 Legal status of the charity

The charity is a Scottish Charitable Incorporated Organisation which is governed by its Constitution document.

3 Income from donations and legacies

	Unrestricted	**Restricted**	**2026**
	£	**£**	**£**
Donations	605,000	-	605,000
	605,000	-	605,000

Income from donations was £605,000, none of which was restricted.

4 Expenditure on charitable activities

	Unrestricted	Restricted	2026
	£	£	£
Therapy supplies	806	-	806
Wages and salaries	82,367	-	82,367
Staff training	758	-	758
Rates and insurance	3,933	-	3,933
Heat and light	4,293	-	4,293
Property repairs and maintenance	19,274	-	19,274
Office supplies	360	-	360
Telephone and internet	632	-	632
Computer costs	8,440	-	8,440
Bank charges	429	-	429
Depreciation	7,521	-	7,521
Sundry expenses	1,872	-	1,872
Governance and Support Costs:			
Accountancy fees	4,362	-	4,362
Audit fees	9,000	-	9,000
Legal and professional fees	11,348	-	11,348
	155,395	-	155,395

Expenditure on charitable activities was £155,395 all of which was unrestricted.

5 Analysis of trustee remuneration and expenses

No remuneration or expenses were paid to any of the trustees during the period.

6 Employees

The charity has 4 employees. No employee received employee benefits of more than £60,000.

7 Remuneration of key management personnel

The key management personnel of the charity are the trustees. The total employee benefits of the key management personnel of the charity were £nil.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation and Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Tangible assets

	Freehold land and buildings	Tenant's improvements	Fixtures, fittings and equipment	Total
Cost				
At 5 February 2025	-	-	-	-
Additions	367,380	3,283	40,951	411,614
At 31 March 2026	367,380	3,283	40,951	411,614
Depreciation				
At 5 February 2025	-	-	-	-
Depreciation charged in the year	3,674	164	3,684	7,522
At 31 March 2026	3,674	164	3,684	7,522
Carrying amount				
At 31 March 2026	363,706	3,119	37,267	404,092
At 5 February 2025	-	-	-	-

10 Debtors

	2026 £
Prepayments	1,398
	1,398

11 Creditors: amounts falling due within one year

	2026 £
Trade creditors	507
Accruals	11,480
Other creditors	3,177
	15,164

12 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Fixed assets	404,092	-	404,092
Current assets	62,253	-	62,253
Creditors: amounts falling due in one year	(15,164)	-	(15,164)
	451,181	-	451,181

13 Unrestricted funds

	At 5 February 2025 £	Incoming resources £	Outgoing resources £	Transfers between funds £	At 31 March 2026 £
General funds	-	606,576	(155,395)	-	451,181
	-	606,576	(155,395)	-	451,181

14 Analysis of changes in net debt

	At 5 February 2025 £	Cash flows £	At 31 March 2026 £
Cash and cash equivalents			
Cash at bank and in hand	-	60,855	60,855

15 Related party transactions

During the period, donations totalling £605,000 were received from one of the trustees. There were no other related party transactions.