Docusign Envelope ID: 0FE8615B-DF0E-8CD1-835B-9BC3CA7C74EA

Registered Company Number: SC748522
Registered Scottish Charity Number: SC052107

Dates-n-Mates

Report of the Trustees and Financial Statements

For the year ended 31 March 2026

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For the year ended 31 March 2026

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Report of the Trustees
For the year ended 31 March 2026

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's main objects as set out in its Memorandum and Articles are:

- To provide relief to those in need and advance the human rights and wellbeing of young adults and adults who have learning disabilities, by providing a wide range of dating and friendship opportunities and related skills development opportunities through membership, volunteering, and employment.

- To reduce social isolation of those individuals and addressing social and emotional needs and advancing citizenship, including the rights and responsibilities of individual citizens.

- To prevent discrimination on the basis of disability relating to marriage family and personal relations, the right to be included in the community to choose where and with whom to live and enable people with learning disabilities to be more active in their communities by involving them in community activities including volunteering.

Significant Activities

Dates-n-Mates is Scotland's national friendship and dating charity run by and for adults with a learning disability, tackling social isolation and loneliness by connecting people in Glasgow, Renfrewshire, Aberdeen, Falkirk, Stirling and Clackmannanshire. Initially a project of C-Change Scotland, Dates-n-Mates was launched in Glasgow in 2008 and was fostered as a project until it became and independent charity in October 2022, and operationally independent in April 2023.

Our work is underpinned by a Human Rights based approach using the PANEL principles of Participation, Accountability, Non-Discrimination and Equality, Empowerment and Legality to inform our practice.

We are a member led organisation, have an inclusive board of Trustees and employ people with lived experience of a learning disability as experts. Each region of Dates-n-Mates has a Director who has lived experience to help us inform our practice and ensure we are accountable and uphold the PANEL principles. We also have a National Director who leads the charity strategically alongside the National Lead and supports local Directors with their skills development.

As a member-led organisation, our members are involved in planning and shaping events for the area, including shaping the workshops we deliver and the volunteering opportunities we offer. Through our local 'coffee and cake' committees, members direct the work that we do to ensure that their voices are amplified and rights upheld.

Stirling & Clackmannanshire member, Jennifer Ann wanted to share her experience of Dates-n-Mates being a member led organisation. Jennifer Ann joined Dates-n-Mates when we launched out Stirling and Clackmannanshire branch in 2022 and was one of our first members. Jennifer Ann is married and has a small but strong friendship group, but she wanted to get more involved in her community and take on more of a leadership role.

She very quickly got involved in helping staff organise events, suggest venues in the local area and help secure raffle prizes from local business. She was also a Panel Member at our annual conference sharing her story about love and marriage.

Last year she offered to help by taking part in various fundraising events, including a sponsored swim, and helped to arrange a fundraising coffee morning.

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OBJECTIVES AND ACTIVITIES (continued)

Significant Activities (continued)
Jennifer Ann is also helpful when it comes to peer support and often teams up with other, less confident members as a "travel buddy", to help them use public transport to travel to and from events.

In November of 2025, Jennifer Ann successfully became a trustee of the Dates-n-Mates board and was a great contributor showing leadership and championing voices of members. Sadly, Jennifer Ann has had to stand down from her role for personal reasons but is still actively involved in her local branch.

Jennifer Ann has embraced every aspect of Dates-n-Mates and is an invaluable member and supporter of our organisation.

Jennifer Ann said *"I really love helping Dates-n-Mates. I feel very involved in everything we do, from choosing events, to workshop topics ad even collecting raffle prizes. Dates-n-Mates has given me a new lease of life."*

This past year we provide membership and development opportunities to over 300 people resident in Scotland who have a learning disability. During the time, we delivered 425 events including social events, dating events, skills development workshops on topics picked by members including relationships and sex education consent.

Our work was supported by 33 volunteers who also ave lived experience of learning disability across Scotland delivering 700 hours of support to the organisation including facilitating events and graphic design. Our volunteers are the heartbeat of the Dates-n-Mates team playing a vital role in delivering the organisations charitable aims.

Like many organisations across the third sector, we have continued to feel the effects of rising costs alongside a funding landscape that is both shrinking and constantly evolving. In response, we undertook a review of our organisational structure and delivery model to ensure we are positioned for long-term sustainability.

In March 2025 we introduced a new, leaner organisational structure across Scotland and while change can be challenging, this has enhanced our organisational sustainability and strengthened our ability to respond to ongoing financial pressures and an uncertain economic climate.

These changes would not have been possible without the understanding, dedication and commitment of our staff, board members, C-Change Scotland for their valued continued support and most importantly, the heartbeat of the organisation – our volunteers. Without our volunteers, we could not support more than 300 members or deliver high-quality events in communities across Scotland.

As part of the restructure, we streamlined our leadership team and the Volunteer Coordinator post was made redundant. Although our colleague of 10 years left the organisation, we were pleased that volunteers continued to support us. Our new Operations Lead took on responsibility for volunteer recruitment and development, while local branches now provide local support and coordination.

Our volunteers have told us that, despite a challenging year, they continue to value being part of the organisation.

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OBJECTIVES AND ACTIVITIES (continued)

Significant Activities (continued)

"From day one, you don't feel like an outsider looking in, you feel like part of a welcoming family. Every event is full of laughter and joy, and you leave the event with your cup completely full. It's incredibly rewarding to be part of an organisation that actively dismantles loneliness and builds genuine community within its membership. It constantly reminds me of the power of friendships and the importance of accessible, inclusive spaces." Lucia, Volunteer, Glasgow

"Volunteering has helped me build confidence, develop new skills, and meet a diverse range of people. It gives me a sense of purpose and satisfaction knowing that I'm contributing to something positive in my community. I've also made friendships and gained experiences that I wouldn't have had otherwise." Janice, Volunteer Renfrewshire

We are committed to ensuring volunteers feel valued and are developing our systems and processes to ensure volunteers feel, supported, listened to and involved.

Prior to our restructure 40% of our employees had a learning disability, and last year this rose to 45%, demonstrating our commitment to employing people with lived experience as the experts.

One of our Directors Katrina, who works in our Aberdeen branch wanted to share her journey with Dates-n-Mates, from being a member to an employee and now Katrina also works part time with Enable as a Personal Assistant.

Katrina joined Dates-n-Mates in 2022 as a member of the Aberdeen branch as she wanted to *"find new friends and be more social".* Katrina began attending events, meeting new people and becoming more confident in social settings.

In 2023, an opportunity to become a Directo in the Dates-n-Mates Aberdeen branch became available.

Katrina said she applied for the role because *"I wanted to work somewhere I believed in, I wanted to help with the impact".*

She began working as a Director in June 2023.

Three years later, she has really flourished in the role and managed many changes while continuing to develop her skills and experience as an employee.

Katrina says she has gained confidence since starting her role with Dates-n-Mates.

"My life was pretty uneventful before Dates-n-Mates as I wasn't working and didn't get out of the house or socialise much."

Katrina has since taken on a second job befriending another individual through Enable Scotland.

"My favourite part of the job is getting to interact with the Dates-n-Mates members and see them socialise."

As part of Katrina's job, she is often the link between our members and the rest of the team as she is fantastic at ensuring members feel comfortable sharing their feedback and ideas. She also supports event hosting and a range of other roles. She has a genuine interest in helping people.

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OBJECTIVES AND ACTIVITIES (continued)

Significant Activities (continued)
The restructure meant some big changes for our employees and Katrina said this made her *"a little worried and stressed"* and that losing colleagues that she was used to working alongside was a difficult change.

However, Katrina was an excellent example to our members of how to overcome changes, remain professional and develop confidence in new situations. Katrina has supported colleagues and members through the changes and helped to ensure we continue to deliver fantastic events across Aberdeen.

Despite the challenges of restructuring the organisation and supporting colleagues through change, we had a successful and busy year. We held our annual Love Without Limits: Upholding Human Rights conference during Learning Disability Week on 9 September at the Leapark Hotel in Falkirk. More than 80 people attended, coming together to raise awareness, campaign for human rights, and highlight the barriers people with learning disabilities face around relationships.

A 2020 report by the Scottish Commission for People with Learning Disabilities (SCLD) found that 52% of people with learning disabilities occasionally, sometimes, or often felt lonely, and that only 3% of respondents were married compared with 47% of the general population. These findings show that the work of Dates-n-Mates remains vital. Our Love Without Limits campaign challenges the barriers and stigma people face around relationships, dating, sex and love, and sends a powerful message that everyone has the right to love and be loved.

As part of our commitment to ensuring people with learning disabilities can access education and information to make informed choices about their bodies, relationships and sex, we developed and streamlined a series of training workshops for people with learning disabilities and their supporters. These workshops help ensure human rights are upheld and respected.

In July 2025, Dates-n-Mates received funding from the National Lottery Strengthening Organisations Fund, which supported the development of our training programme, 'Love & Sex: Education with Empowerment'.

The funding helped the charity explore new ways to generate income while meeting its charitable aims and putting members at the heart of the enterprise.

We recruited two members, Kayla and Tony who joined the team on short term freelance contracts as Partnerships Directors. They worked alongside members to develop merchandise that people would want to buy, while creating opportunities for people with learning disabilities to volunteer and build their skills.

We also developed relationship and sex education training to raise awareness of the barriers faced by people with learning disabilities and to generate income by delivering training to other organisations.

Kayla and Tony decided to trial Valentine's merchandise and invited members to design cards, which were printed and sold at our regional Valentine parties. We also sold candles and keyrings. Kayla led promotion and sales at our Central Valentine Party and said:

'I learnt that I still have great customer service skills and that being organised was important. I was also able to adapt when issues came up.'

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OBJECTIVES AND ACTIVITIES (continued)

Significant Activities (continued)
We also delivered a six-week training programme at a school in North Lanarkshire. Over the programme, we worked with pupils to explore friendships, relationships, sex and consent, staying safe and other important topics. Pupils told us:

- I won't behave badly in a relationship; I know how to do the right thing.
- I know the signs of an unhealthy relationship.
- I know the signs of an abusive relationship.
- I have learned more about consent and communicating online.

This opportunity came as we began promoting our new training workshops Love & Sex, Education with Empowerment. The workshops address sensitive topics, break down barriers and build important knowledge.

Speaking about his experience delivering the training, Tony said:

'I enjoyed going into the school each week and working with the pupils, helping them build confidence and knowledge about their human rights and understand the difference between healthy and unhealthy relationships. We supported them to explore different topics and challenges, so that if they are ever in a difficult situation, they know the steps they can take to keep themselves safe.'

Tony and Kayla also used their skills to deliver a workshop on relationships and human rights to more than 150 people at Dundee Health and Social Care Partnership's Relationships Matter event in February 2026. We were invited to showcase our work and explore whether there was interest in bringing Dates-n-Mates to Dundee. The event was successful, with feedback noting: 'Today's turnout shows there is a strong desire for people with a learning disability to be supported to live a life with fulfilling relationships.' Additionally, nearly all of the returned evaluation forms said they want more on relationships and events in the future. We will continue working with Dundee Health and Social Care Partnership to explore opportunities for people with learning disabilities in Dundee to learn about relationships and their rights.

Policy Context

Dates-n-Mates is gued by both national and local policy to inform its works and charitable aims.

Article 8 of the Human Rights Act 1998
In Scotland, the right to a private family life is protected under **Article 8 of the Human Rights Act 1998** (2), this includes the right to personal identity and forming relationships and the right to maintain family relationships. The work of Dates-n-Mates empowers people from the learning disability to uphold this right.

A Fairer Scotland for Disabled People
The Scottish Government launched the Fairer Scotland for Disabled People action plan in December 2016 which outlined five areas to be addressed to challenge the issue of inequality experienced by disabled people in Scotland.

- Support services that meet disabled people's needs
- Decent incomes and fairer working lives
- Places that are accessible to everyone
- Protected rights
- Active participation

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OBJECTIVES AND ACTIVITIES (continued)

Policy Context (continued)
A progress update was published in 2019 (3).

The Scottish Government launched a Disability Equality Plan in June 2025 (5) Dates-n-Mates work aligns with the action plan and our shared goal is equality for all disabled people.

Keys To Life
In 2013, the Scottish Government published The Keys to Life, the ten-year learning disability strategy. Dates-n-Mates was recognised as a best practice example and highlights the importance of relationships for the well-being and social inclusion of individuals with learning disabilities. The follow up Keys to Life: implementation framework and priorities 2019-2021 was published in 2019. (4) This strategy continues to be aligned with the work of Dates-n-Mates.

Learning/intellectual disability and autism: transformation plan
On 24 March 2021, the Scottish Government published Learning/intellectual disability and autism: transformation (5) plan to shape services and attitudes to ensure that the human rights of autistic people and people with learning/intellectual disabilities are respected and protected and that they are empowered to live their lives, the same as everyone else. The work of Dates-n-Mates aligns with the purpose and strategic direction of this plan.

Learning Disabilities, Autism and Neurodivergence (LDAN) Bill
The Scottish Government launched a consultation for the LDAN bill (6) and sought views between 23 December 2023 and 21 April 2024. The bill covered potential legislative changes to protect, respect and champion the rights of people with learning disabilities and neurodivergent people. Proposals covered a wide range of areas of life such as justice, health and education. The Scottish Government took the decision to delay the introduction of the bill until the next Scottish Elections in May 2026.

Gender Based Violence/Equally Safe
Public Health Scotland and the Keys to Life Strategy 2019-2021 recognises the rights and needs of people with learning disabilities to be able to have safe and healthy relationships. According to Public Health Scotland (7) Gender-Based violence (GBV) is a "major public health, equality and human rights issue. It covers a spectrum of violence and abuse, committed primarily, but not exclusively, against women by men".

In 2023, The Scottish Government refreshed Equally Safe, Scotland's strategy for preventing and eradicating violence against women and girls.

Dates-n-Mates are aligned to the strategic outcome of supporting the right for people with learning disabilities to have safe and healthy relationships and those who experience gender-based violence should have access to appropriate services.

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OBJECTIVES AND ACTIVITIES (continued)

1. Love Without Limits - Dates-n-Mates Scotland
2. Article 8: Respect for your private and family life EHRC (equalityhumanrights.com)
3. Fairer Scotland for disabled people: progress report - gov.scot (www.gov.scot)
4. Disability Equality Plan published - gov.scot
5. Learning Disabilities, Autism and Neurodivergence Bill: consultation - gov.scot
6. Learning/intellectual disability and autism: transformation plan - gov.scot
7. Keys to life: implementation framework and priorities 2019-2021 - gov.scot (www.gov.scot)
8. Violence and learning disability - Gender-based violence - Equity and justice - Our areas of work - Public Health Scotland

The Strategic Plan 2024-2027 focuses on four key areas.
Objective 1:
Friendships, relationships, and love are the focus of our work: The work of Dates-n -Mates is focused on the opportunities people have to develop the friendships, relationships, and the loving partnerships that they wish. We will do this by providing information, so people can make informed choices about relationships, sex and sexuality, and high-quality social events where connections have the best opportunity to develop

Objective 2:
We work alongside others to amplify our members' voice: We listen to what our members tell us, their experiences, and aspirations. Our work involves using the channels available to us to amplify members voices to bring about change. We will work with other like-minded organisations where there is a benefit to our members. We will continue to be radical about change and champion Human Rights.

Objective 3:
We are an organisation that has an engaged workforce: We will embed organisational structures and processes that support our ability to deliver Dates-n-Mates efficiently and cost effectively, while providing a positive working environment.

Objective 4:
We will demonstrate and grow Dates-n-Mates brand: We will build on our brand identity and use our expertise and experience to be an organisation that is influencing in a changing environment. We will show our strength and uniqueness as an organisation to develop our sustainability within Scotland.

Structure, Governance and Management
Dates-n-Mates is a company limited by guarantee, as defined by the Companies Act 2006 governed by its Memorandum and Articles of Association. The company was incorporated on 27 October 2022.

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Report of the Trustees (continued)
For the year ended 31 March 2026

OBJECTIVES AND ACTIVITIES (continued)

Recruitment and appointment of new trustees
The Directors of the charitable company ("the charity") are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The rules for appointment and removal of trustees are as set out in the Articles of Association. The minimum number of trustees as set out in the Articles of Association is 4. There were 7 members of the Board of Trustees as of 31st March 2026.

We are currently in the process of amending our Articles of Association to increase the numbers of trustees to strengthen the Board. and C-Change Scotland as our sole member has agreed to these changes.

We are currently recruiting additional Trustees to complement the skill set of our current board members, this will include more member representatives from Dates-n-Mates.

Trustees are recruited based on having appropriate skills and experience for the role. Employees of the charity are not eligible to become Trustees.

Organisational structure
The Board of Trustees, who meet every two months, govern the charity. A National Lead is appointed by the Trustees to manage the day-to-day operations of the charity alongside the National Director. To facilitate effective operations, the National Lead has delegated authority for operational matters including finance, human resources and service delivery.

Induction and training of new trustees
New trustees receive induction training including a brief on their legal obligations under charity and company law. All Trustees are encouraged to attend appropriate training and development events which will facilitate the undertaking of their role.

Reserves Policy
As a new independent charity, our current reserves policy is one month's operating costs. Our current reserves position is £ (to be confirmed when draft accounts are received)
The organisational restructure will help us build our reserves and reach our target of three months' running costs by 2028.

Summary
Over the past year, our focus has been on supporting the organisation, and most importantly our employees, to stabilise and move forward following the restructure in March 2025. We recognise that change on this scale is not easy. It can feel unsettling and takes time for individuals and teams to adjust, rebuild confidence and find a new way of working.

As a Board, we have been committed to making sure colleagues have the right support as they move through this transition. Taking time to strengthen our foundations has been essential, and we are beginning to see the benefits through more stable teams, clearer ways of working and a renewed sense of shared purpose.

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OBJECTIVES AND ACTIVITIES (continued)

Summary (continued)

Now more than ever, organisations like Dates-n-Mates play a vital role. We are proud to stand alongside people with learning disabilities, supporting them to raise their aspirations and ensuring their voices are heard, respected and valued.

Future Plans

Our future direction will focus on sustaining our five existing branches across Scotland while exploring opportunities for organic growth in nearby regions. We will continue to be radical about change and champion the human rights of people with learning disabilities, ensuring their rights are respected and protected. We will also grow membership across our current branches and refine and expand our Love & Sex: Education with Empowerment training workshops.

The Board of Trustees, together with the National Lead and National Director, has planned a strategic development day in October to shape a new three-year strategy from April 2027. This will include exploring ethical opportunities to use AI to improve accessibility and support automation, developing a volunteering strategy to ensure our model remains sustainable and can reach more people with learning disabilities, and considering opportunities to share learning from international best practice in leadership, inclusion and working alongside people with learning disabilities.

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC748522

Registered Charity number
SC052107

Registered Office & Principal address
Melisa House
Brand Place
Festival Court
Glasgow
G51 1DR

Trustees
Charlie McMillan (Chair)
Daniel McCallum
William Rae
Wendy Henderson
Faiz Mohammad Khalid
Deborah McGinn (resigned 3rd November 2025)
Amanada Ptolomey (resigned 9th May 2025)
Jennifer Anne Blair (appointed 3rd November 2025, resigned 15th May 2026)

National Lead
Fiona Corbett

National Director
John Paul Moffat

Independent Examiners
AAB Audit & Accountancy Limited
133 Finnieston Street
Glasgow
G3 8HB

Bankers
The Royal Bank of Scotland plc
36 St Andrew Square
Edinburgh
EH2 7YB

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Report of the Trustees (continued)
For the year ended 31 March 2026

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of C-Change Scotland for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing those financial statements, the trustees are required to:

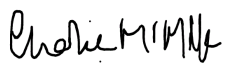
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any 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 that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the members of the board of trustees and signed on their behalf by:



C. McMillan
Trustee (Chair)

Date: 13 August 2026 ……

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Independent Examiner's Report to the Trustees of Dates-n-Mates

I report on the accounts of the company for the year ended 31 March 2026 which are set out on pages 11 to 23.

Respective Responsibilities of Trustees and Examiner

The trustees, who are also directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ('the Act') and the Charities Accounts (Scotland) Regulation 2006 ('the Accounts Regulations'). The 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 financial statements 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 was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 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 Act and regulation 4 of the Accounts Regulations; and
   - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with regulation 8 of the Accounts Regulations

   have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the financial statements to be reached.

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This report is made solely to the company's trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the company's trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for my work or for this report.

Angus McCuaig

Angus McCuaig (Independent Examiner(s))
AAB Audit & Accountancy Limited
133 Finnieston Street
Glasgow
G3 8GJ

Date: 14 August 2026

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Statement of Financial Activities (Incorporating an Income and Expenditure Account)
For the year ended 31 March 2026

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	-	-	-	63,000
Charitable activities	4	9,000	225,515	234,515	244,499
Other trading activities	6	47,339	-	47,339	55,960
Total Income		56,339	225,515	281,854	363,459
EXPENDITURE ON					
Raising Funds	7	24,508	-	24,508	39,747
Charitable activities	8	6,142	225,515	231,657	372,182
Total Expenditure		30,650	225,515	256,165	411,929
NET INCOME / (EXPENDITURE)		25,689	-	25,689	(48,469)
Transfers between funds	16	-	-	-	-
Net movement in funds		25,689	-	25,689	(48,469)
RECONCILIATION OF FUNDS					
Total funds brought forward		18,623	-	18,623	67,092
TOTAL FUNDS CARRIED FORWARD		44,312	-	44,312	18,623

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements.

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Balance Sheet
As at 31 March 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Current Assets					
Debtors	13	1,005		1,187	
Cash at Bank		150,004		143,839	
		151,009		145,026	
Creditors: Amounts falling due within one year	14	(106,697)		(126,403)	
Net Current Assets			44,312		18,623
Net Assets			44,312		18,623
Funds:					
Unrestricted General Fund	16	44,312		18,623	
Unrestricted Designated Funds	16	-		-	
			44,312		18,623
Restricted funds	16		-		-
Total funds			44,312		18,623

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 13 August 2026 and were signed on its behalf by:

C. McMillan
Trustee (Chair)

F. M. Khalid
Trustee

The notes form part of these financial statements.

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Cash Flow Statement
For the year ended 31 March 2026

	Cashflow Notes	2026 £	2025 £
Cash flows from operating activities:			
Cash generated from operation	1	6,165	(13,482)
Net cash provided by (used in) operating activities		6,165	(13,482)
Cash flows from financing activities:		-	-
Net cash provided by (used in) financing activities		-	
Change in cash and cash equivalents in the reporting period		6,165	(13,482)
Cash and cash equivalents at the beginning of the reporting period		143,839	157,321
Cash and cash equivalents at the end of the reporting period		**150,004**	**143,839**

The notes form part of these financial statements.

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Notes to the Cash Flow Statement
For the year ended 31 March 2026

1) Reconciliation of net income to net cash flow from operating activities

	2026	2025
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	25,689	(48,469)
Adjustments for:		
(Increase) / Decrease in debtors	(18,934)	46,758
(Decrease) / Increase in creditors	(590)	(11,771)
Net cash provided by (used in) operating activities	6,165	(13,482)

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Notes to the Financial Statements
For the year ended 31 March 2026

1) GENERAL INFORMATION

The charity is a company limited by guarantee, incorporated and registered in Scotland, under company number SC748522, and has no share capital. The liability of each member in the event of winding up the charitable company is limited to £1.

The charity's registered number is SC052107.

The registered office is Melisa House, Brand Place, Festival Court, Glasgow, G51 1DR.

2) ACCOUNTING POLICIES

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

Basis of preparing the financial statements
The financial statements of the charitable company 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern
The charity has both unrestricted and restricted reserves and the trustees review budgets and management accounts on a regular basis to monitor the activities and financial position of the charity. The charity has cash resources and has no requirement for external borrowing.

Having regard to the above, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. There are no known material uncertainties, and it is therefore appropriate to prepare the financial statements on a going concern basis.

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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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Notes to the Financial Statements
For the year ended 31 March 2026 (continued)

2) ACCOUNTING POLICIES (continued)

Expenditure
Costs relating to charitable activities are charged to the Statement of Financial Activities on an accruals basis, inclusive of irrecoverable Value Added Tax. Expenditure is recognised when there is a legal or constructive obligation to pay for expenditure.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities costs includes costs incurred directly in meeting the objects of the charity, costs including support costs and governance costs apportioned to charitable activities. Support costs are incurred in support of direct expenditure.

Support costs, a category within charitable activities costs, are costs attributable to the management of the charity and its financial affairs.

Governance costs, a category within support costs, are costs attributable to compliance with the charity's constitutional and statutory requirements.

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

Fund Accounting
Funds held by the charity are either:

- Unrestricted Funds - These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

- Designated Funds - These are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

- Restricted Funds - These are funds that can only be used for particular restricted purposes within the objects of the charity.

Further explanation of the nature and purpose of each fund is included in note 16 to the financial statements.

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
For the year ended 31 March 2026 (continued)

2) ACCOUNTING POLICIES (continued)

Debtors
Debtors are recognised at the settlement amount due.

Cash and cash equivalents
Cash and cash equivalents in the balance sheet comprise cash, bank and deposit accounts with a short term of maturity, being twelve months or less, from the opening of the deposit or similar account.

Creditors
Creditors, other creditors, and accruals 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. They are recognised at their settlement amount.

Pensions
The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

3) DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Donations	-	-	-	63,000
	-	-	-	63,000

4) INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Supporting love and friendship	9,000	225,515	234,515	244,499
	9,000	225,515	234,515	244,499

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5) ANALYSIS OF INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2026
	£	£	£
Big Lottery	-	49,500	49,500
CMHWF - Aberdeen	-	12,500	12,500
Agnus Hunter Foundation	-	10,000	10,000
Barchester Healthcare	-	1,000	1,000
Cordis Charity	-	500	500
Falkirk Health & Social Care Partnership	-	59,000	59,000
Glasgow National Lottery	-	21,707	21,707
Glasgow CMHWF	-	10,500	10,500
Grocers Charity	-	1,750	1,750
Renfrewshire Local Area Partnerships	-	6,190	6,190
Renfrewshire CMHWF (Engage)	-	6,667	6,667
Stirlingshire CMHWF	-	7,500	7,500
Inspiring Scotland	-	36,871	36,871
Renfrewshire Council	-	1,830	1,830
Murgitroyd Foundation	2,500	-	2,500
Pettigrew Trust	1,000	-	1,000
Thistledown Trust	1,500	-	1,500
Stafford Trust	3,000	-	3,000
Ward Family Trust	1,000	-	1,000
	9,000	225,515	234,515

6) INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
	£	£	£	£
Fundraising events	26,679	-	26,679	35,840
Membership income	20,660	-	20,660	20,120
	47,339	-	47,339	55,960

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Notes to the Financial Statements
For the year ended 31 March 2026 (continued)

7) EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Cost of fundraising	24,508	-	24,508	39,747
	24,508	-	24,508	39,747

8) EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct cost £	Support costs- Management £	Governance costs £	Total £
Supporting love and friendship	133,499	90,745	7,413	231,657

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Direct costs				
Staff costs	-	131,745	131,745	243,715
Running costs	-	1,754	1,754	6,362
	-	133,499	133,499	250,077
Support costs - Management				
Staff costs	-	58,680	58,680	50,380
Training and recruitment	-	940	940	1,109
Office costs	-	2,192	2,192	3,416
Other	6,142	2,301	8,443	7,733
External support service cost	-	20,490	20,490	50,995
	6,142	84,603	90,745	113,633
Governance costs				
Governance	-	1,313	1,313	1,731
Audit and accountancy fees	-	6,100	6,100	6,740
	-	7,413	7,413	8,471

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9) NET INCOME / (EXPENDITURE)

Net income / (expenditure) is stated after charging:

	2026	2025
	£	£
Audit Services (net of VAT)	-	5,617
Independent Examination Fee (net of VAT)	4,660	-

10) TRUSTEES' REMUNERATION AND BENEFITS

During the year ended 31 March 2026 no trustee received any remuneration or other benefits for their role as trustee (2025 - £nil).

Trustees' expenses
During the year ended 31 March 2026 the trustees were reimbursed travel expenses of £nil (2025 - £nil).

11) STAFF COSTS

	2026	2025
	£	£
Wages and Salaries	172,871	272,338
Social Security Costs	15,782	17,819
Other Pension Costs	1,773	3,938
	190,426	294,095

	2026	2025
The average number of employees during the year	11	19

No employees of the charity had employee benefits excluding employer pension costs which exceeded £60,000 (2025: nil).

The key management personnel of the charity consist of the Trustees, national lead and national director. The total employee benefits including employer national insurance of the key management personnel in the year was £57,353 (2025: £49,380).

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12) COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	63,000	-	63,000
Charitable activities	4,273	240,266	244,499
Other trading activities	55,961	-	55,960
Total Income	123,234	240,266	363,459
EXPENDITURE ON			
Raising Funds	39,747	-	39,747
Charitable activities	131,956	240,266	372,182
Total Expenditure	171,703	240,266	411,929
NET INCOME / (EXPENDITURE)	(48,469)	-	(48,469)
Transfers between funds	-	-	-
Net movement in funds	(48,469)	-	(48,469)
RECONCILIATION OF FUNDS			
Total funds brought forward	67,092	-	67,092
TOTAL FUNDS CARRIED FORWARD	18,623	-	18,623

13) DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade debtors	1,005	110
Prepayments and accrued income	-	1,077
	1,005	1,187

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14) CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade creditors	393	706
Other taxation and social security	2,707	3,152
Accruals and deferred income	103,153	81,083
Other creditors	444	794
Amounts due to group undertakings	-	40,668
	106,697	126,403

Included in Other Creditors are unpaid pension contributions of £355.

Deferred income is income applicable for use in future accounting periods and comprises

	1 April 2025	Release of opening deferrals	Deferral of income received in 25/26	31 March 2026
	£	£	£	£
Grants	74,230	(74,230)	94,240	94,240

15) ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net Assets	Total
	£	£
Unrestricted General Funds	44,312	44,312
Unrestricted Designated Funds	-	-
Restricted Funds	-	-
	44,312	44,312

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Notes to the Financial Statements
For the year ended 31 March 2026 (continued)

16) FUNDS

	At 1 April 2025 £	Incoming Resources £	Resources Expended £	Transfers between funds £	At 31 March 2026 £
Unrestricted General Funds	18,623	56,339	(30,650)	-	44,312
Restricted Funds:					
National Lottery Improving Lives	-	49,500	(49,500)	-	-
Aberdeen Community MHWF	-	12,500	(12,500)	-	-
Agnus Hunter Foundation	-	10,000	(10,000)	-	-
Barchester Healthcare	-	1,000	(1,000)	-	-
Cordis Charity	-	500	(500)	-	-
Falkirk Health & Social Care Partnership	-	59,000	(59,000)	-	-
National Strengthening Organisations	-	21,707	(21,707)	-	-
Glasgow Community MHWF	-	10,500	(10,500)	-	-
Grocers Charity	-	1,750	(1,750)	-	-
Renfrewshire Local Area Partnerships	-	6,190	(6,190)	-	-
Renfrewshire Community MHWF	-	6,667	(6,667)	-	-
Stirlingshire Community MHWF	-	7,500	(7,500)	-	-
Inspiring Scotland	-	36,871	(36,871)	-	-
Renfrewshire Council	-	1,830	(1,830)	-	-
	18,623	281,854	(256,165)	-	44,312

Unrestricted Funds

The unrestricted funds are available to be spent at the discretion of the Trustees for any purposes of the charity.

Restricted Funds

National Lottery Improving Lives – funding provided towards the core running costs for Aberdeen.

Aberdeen Community Mental Health & Wellbeing Fund – funding provided towards the core running costs for Aberdeen.

Angus Hunter Foundation – funding provided towards the core running costs for Glasgow and Renfrewshire.

Barchester Healthcare – funding provided for Glasgow and Renfrewshire member workshops.

Cordis Charity – funding provided towards Renfrewshire event.

Falkirk Health & Social Care Partnership – funding provided towards the core running costs for Falkirk.

National Strengthening Organisations – funding provided towards core social enterprise project.

Glasgow Community Mental Health & Wellbeing Fund – funding provided towards the core running costs for Glasgow

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16) FUNDS (continued)

Grocers Charity – funding provided towards core running costs for Glasgow, Renfrewshire, Stirling, Clackmannanshire, Falkirk and Aberdeen.

Renfrewshire Local Area Partnerships – funding provided towards core running costs for Renfrewshire.

Renfrewshire Community Mental Health & Wellbeing Fund – funding provided towards the core running costs for Renfrewshire.

Stirlingshire Community Mental Health & Wellbeing Fund – funding provided towards core running costs for Stirling.

Inspiring Scotland – funding provided towards core running costs for Glasgow, Renfrewshire, Stirling, Clackmannanshire, Falkirk and Aberdeen.

Renfrewshire Council – funding provided towards Renfrewshire events.

17) RELATED PARTY DISCLOSURES

The charity's parent entity is C-Change Scotland, charity registration number SC035124, company registration number SC262558 (Scotland).