REGISTERED COMPANY NUMBER: SC201746 (Scotland)
REGISTERED CHARITY NUMBER: SC029675

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2026

for

East Dunbartonshire Association For Mental Health

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

Contents of the Financial Statements for the Year Ended 31 March 2026

Report of the Trustees
for the Year Ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objective of the charity is to promote the rights and enhance the lifestyles of people affected by mental ill health in East Dunbartonshire, through the provision of easily accessible community-based services, in pursuit of the individuals' rightful, valued role in their community. The charity also aims to raise awareness of the community's understanding of mental health issues.

Achievements, performance and services update

CORE Mental Health Service

Since March 2024 the East Dunbartonshire Health and Social Care Partnership have been conducting a review of all Mental Health and Addiction services. Initially we were made aware that our contract would be put out to tender and we would have to apply for this funding. In December 2025 we were made aware this was no longer the case and EDAMH were going to be awarded a contract with the HSCP to continue delivering the service. In April 2026 a 5-year contract should be signed, providing EDAMH with some certainty and stability.

This year the service continues to be busy and in demand, we have received 177 referrals and 152 individuals engaged in support.

We continue to run peer support groups through the year with over 30 individuals having attended sessions.

EDAMH received funding via the community wellbeing fund to run a counselling project, this is being delivered in conjunction with All Minds Counselling service in Kirkintilloch.

The service works in partnership with other local organisations such as Carers link, Ceartas and EDVA, delivering workshops and training courses.

VAW Project

EDAMH continues to receive a funding grant from the Scottish Government - Delivering Equally Safe Fund for the Violence Against Women Recovery Project (VAW). This funding is now secured until 31st March 2028.

2 new staff members have recruited, inducted and resumed their duties with the VAW project, both now carry full caseloads. 2025 was a period of transition for the service but now functions effectively and is embarking on a period of stability and growth.

EDAMH continued its membership with, and contributed to Empowered, the Violence Against Women Multiagency Partnership, who is the vehicle for implementing and delivering Equally Safe in East Dunbartonshire. The partnership brings together a number of key agencies with a wide range of skills, knowledge and expertise which provide pathways to support for women and children affected by domestic abuse.

The service works in partnership with other local services such as With you, Woman's Aid and Low Moss prison.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Residing at Enterprise House

EDAMH continues to rent office space within Enterprise House in Kirkintilloch. We currently rent 5 office spaces, 3 of which are used as rooms to provide one to one support.

Board of Directors

A new Chairperson was appointed, Brian Ritchie.
A new company secretary was appointed, James Dickson.
John Urquhart remains as Treasurer
Other directors were appointed, Ross Deuchar and Tim Arbuckle.

Our key achievements this year

- Potentially secured a 5-year contract with the HSCP
- Secured 2 years funding for our VAW service
- Recruited and inducted 2 new VAW staff members
- Recruited and inducted 1 new staff member into the Core Mental Health service.
- Retained all support staff in the teams during a period of uncertainty over funding.
- Delivered workshops and training courses to various organisations across East Dunbartonshire.
- Supported over 200 individuals through both of our services.

FINANCIAL REVIEW

Principal funding sources

EDAMH gratefully acknowledges financial support received from the East Dunbartonshire Health and Social Care Partnership and the Scottish Government's Delivery Equally Safe programme.

Reserves policy

At 31 March 2026 the Association's total fund balances were £167,525 (2025 - £156,540) and at 31 March 2026 free reserves were £124,436. The trustees believe the reserves at 31 March 2026 are adequate for the charity's purposes. However, the position continues to be monitored closely.

Related party relationships

EDAMH continues to have successful partnership working with a range of statutory and voluntary organisations and agencies within and which serve East Dunbartonshire (ED). These include the Health and Social Care Partnership, East Dunbartonshire Council, Carers Link, Ceartas, CAB, ED Voluntary Action, Womens Aid , Police and the Schools.

FUTURE DEVELOPMENTS

EDAMH will continue to promote the rights and enhance the lifestyles of people recovering from mental ill-health in East Dunbartonshire, through the provision of local, accessible community-based support services, in pursuit of the individual's rightful, valued role in their community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure and decision making

The Board discuss matters relating to staffing, finance, quality and development. There is a finance subgroup and property subgroup which take their recommendations back to the Board. The Board meetings are held at intervals of six to eight weeks. All staff members are responsible to the Chief Officer who is in turn responsible to the trustees.

Method of appointment of new trustees

All new trustees are provided with training on their duties and responsibilities. Prospective new trustees are supplied with an information pack that contains copies of the Memorandum and Articles of Association, Annual Report, Annual Accounts, and minutes of recent Board meetings. Prospective new trustees are also invited to a meeting with the chairperson and to attend three Board meetings as observers before formal appointment as trustees.

All of the trustees are members of the charity and guarantee to contribute £1 in the event of a winding up.

Report of the Trustees
for the Year Ended 31 March 2026

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
SC201746 (Scotland)

Registered Charity number
SC029675

Registered office
Suite 7, Enterprise House
Strathkelvin Place
Southbank Business Park
Kirkintilloch
G66 1QX

Trustees
B Ritchie Chair
J Urquhart Treasurer
F M Risk
J Dickson
S Suresh
D Piotrowicz
TW Arbuckle (appointed 27.11.2025)
R Deuchar (appointed 28.1.2026)
A Barclay (resigned 27.11.2025)

Company Secretary
J Dickson

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

Approved by order of the board of trustees on 8 September 2026 and signed on its behalf by:

B Ritchie - Trustee

Independent Examiner's Report to the Trustees of
East Dunbartonshire Association For
Mental Health

I report on the accounts for the year ended 31 March 2026 set out on pages five to thirteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jennifer Irvine
The Institute of Chartered Accountants of Scotland

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

Date: 15 September 2026

East Dunbartonshire Association For
Mental Health

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,553	-	1,553	4,332
Charitable activities					
Mental health support activites		337,860	94,879	432,739	436,047
Investment income	2	750	-	750	905
Other income		16	-	16	6,853
Total		340,179	94,879	435,058	448,137
EXPENDITURE ON					
Charitable activities	3				
Mental health support activites		334,105	89,968	424,073	410,329
NET INCOME		6,074	4,911	10,985	37,808
RECONCILIATION OF FUNDS					
Total funds brought forward		124,039	32,501	156,540	118,732
TOTAL FUNDS CARRIED FORWARD		130,113	37,412	167,525	156,540

The notes form part of these financial statements

Balance Sheet
31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
FIXED ASSETS					
Tangible assets	8	5,677	478	6,155	8,978
CURRENT ASSETS					
Debtors	9	35,386	-	35,386	2,032
Cash at bank and in hand		95,553	37,527	133,080	243,878
		130,939	37,527	168,466	245,910
CREDITORS					
Amounts falling due within one year	10	(6,503)	(593)	(7,096)	(98,348)
NET CURRENT ASSETS		124,436	36,934	161,370	147,562
TOTAL ASSETS LESS CURRENT LIABILITIES		130,113	37,412	167,525	156,540
NET ASSETS		130,113	37,412	167,525	156,540
FUNDS	12				
Unrestricted funds				130,113	124,039
Restricted funds				37,412	32,501
TOTAL FUNDS				167,525	156,540

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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Balance Sheet - continued
31 March 2026

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8 September 2026 and were signed on its behalf by:

John Urquhart

J Urquhart - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees have reviewed the charity's operating costs for the next twelve months, and the sources of funds available, and are satisfied that the charity has sufficient funds to continue for the foreseeable future. The accounts are therefore prepared on the 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.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	-	25% on reducing balance
Fixtures and fittings	-	25% on reducing balance
Computer equipment	-	33% on reducing balance

The charity does not capitalise fixed assets costing less than £500.

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

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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1. ACCOUNTING POLICIES - continued

Cash at bank and in hand
Cash at bank and 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 account.

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

2. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Deposit account interest	750	905

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4)	Support costs	Totals
	£	£	£
Mental health support activites	422,168	1,905	424,073

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.26	31.3.25
	£	£
Staff costs	325,800	311,217
Rent	34,972	22,017
Water rates	123	289
Insurance	3,281	3,052
Light and heat	4,267	4,338
Telephone	6,187	6,582
Postage and stationery	1,757	1,573
Advertising and website costs	1,091	1,082
Sundries	-	17
Membership publications	-	279
Training	3,471	7,263
Staff travel	4,981	4,673
Recruitment expenses	268	909
Hospitality/Provisions	1,477	1,456
Service user expenses	8,147	10,562
Room hire and catering	519	5,507
Office equipment repairs and maintenance	8,949	8,637
Premises repairs and maintenance	980	462
Premises expenses	200	970
Computer expenses	1,704	518
Bookkeeping	725	-
Legal and professional fees	7,076	6,074
Bank charges	184	186
Counselling	3,185	6,545
Depreciation	2,824	4,146
	422,168	408,354

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5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.26	31.3.25
	£	£
Depreciation - owned assets	2,823	4,144
Other operating leases	34,972	22,017

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.26	31.3.25
Direct charitable work	8	9
Administration	1	2
	9	11

No employees received emoluments in excess of £60,000.

Key management personnel compensation during the year amounted to £48,462 (2025: £56,519).

8. TANGIBLE FIXED ASSETS

	Office equipment	Fixtures and fittings	Computer equipment	Totals
	£	£	£	£
COST				
At 1 April 2025 and 31 March 2026	30,965	40,048	85,776	156,789
DEPRECIATION				
At 1 April 2025	30,234	39,041	78,536	147,811
Charge for year	182	252	2,389	2,823
At 31 March 2026	30,416	39,293	80,925	150,634
NET BOOK VALUE				
At 31 March 2026	549	755	4,851	6,155
At 31 March 2025	731	1,007	7,240	8,978

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9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Other debtors	32,570	-
Prepayments	2,816	2,032
	35,386	2,032

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Other creditors	-	86,875
Deferred income	5,040	4,725
Accrued expenses	2,056	6,748
	7,096	98,348

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.26	31.3.25
	£	£
Within one year	9,608	2,224

12. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds			
General fund	124,039	6,074	130,113
Restricted funds			
Delivering Equally Safe	32,501	4,911	37,412
TOTAL FUNDS	156,540	10,985	167,525

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	340,179	(334,105)	6,074
Restricted funds			
Delivering Equally Safe	94,879	(89,968)	4,911
TOTAL FUNDS	435,058	(424,073)	10,985

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12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	106,616	10,590	6,833	124,039
Restricted funds				
CEDAR Project	8,816	(1,983)	(6,833)	-
Delivering Equally Safe	3,300	29,201	-	32,501
	12,116	27,218	(6,833)	32,501
TOTAL FUNDS	118,732	37,808	-	156,540

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	345,911	(335,321)	10,590
Restricted funds			
CEDAR Project	-	(1,983)	(1,983)
Delivering Equally Safe	102,226	(73,025)	29,201
	102,226	(75,008)	27,218
TOTAL FUNDS	448,137	(410,329)	37,808

FUND PURPOSES

CEDAR
The CEDAR project provided a service to assist the recovery of children who have experienced domestic abuse. Following the end of the project, the funder approved the transfer of the remaining funds of £8,816 to the charity's general reserves.

DES
Delivering Equally Safe (DES) is the Scottish Government's funding programme to support third sector organisations and public bodies who work to tackle violence against women and girls. DES is managed by Inspiring Scotland on behalf of the Scottish Government.

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13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.