Company registration number SC130788 (Scotland)

Charity registration number SC008471 (Scotland)

RELATIONSHIPS SCOTLAND TAYSIDE & FIFE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

RELATIONSHIPS SCOTLAND TAYSIDE & FIFE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Sheriff Alison McKay Duncan Mackinnon Eunice McLennan Lindsay Bedford Selina Mackay Shirley Wilson
Chief Executive Officer	Marta Muranyi Henderson
Secretary	Marta Muranyi Henderson
Charity number (Scotland)	SC008471
Company number	SC130788
Registered office	4 Dudhope Terrace Dundee DD3 6HG
Auditor	Findlays Audit Limited 11 Dudhope Terrace Dundee DD3 6TS
Bankers	Bank of Scotland 2 West Marketgait Dundee DD1 1QN
Solicitors	Lindsays Seabraes House 18 Greenmarket Dundee DD1 4QB

CONTENTS

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, 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)" (effective 1 January 2019).

Objectives and activities

The objects of the Charity are to promote for the public benefit, predominantly but not exclusively, the provision of services directed towards mediation, conciliation, reconciliation and counselling with the object of assisting any persons concerned in matrimonial and family disputes of any kind whatever, whether or not involved in any Court proceedings, so far as possible in the amicable resolution of such disputes, in appreciation and understanding of the problems and the interests of children and young people in adapting to and coping with their changed circumstances and in any other way whatever.

Strategies for achieving objectives

Our new three-year Business Plan was approved for 2026-2029, identifies key strategic priorities to aid the Organisation’s growth plans. Our agreed social objectives are to…

• Improve children’s ability to cope with their family conflict

• Improve individuals’ ability to deal with relationship difficulties and conflict

• Improve individuals’ ability to communicate and negotiate with their partner or ex-partner

• Improve parents’ ability to cope with their family conflict

To enable us to meet our social objectives we have devised the following business objectives as our focus over the next three-year period.

1. To expand our geographical and thematic reach, including (subject to due diligence and Board approval) the planned takeover and integration of Family Mediation Central Scotland.

2. To strengthen referral pathways and increase appropriate self-referrals.

3. To ensure long-term financial sustainability through diversified income and prudent financial management.

4. To develop workforce capacity and infrastructure to support safe, high-quality service delivery.

5. To strengthen governance, evaluation and organisational learning.

6. To actively engage and lead in national developments, including Early Dispute Resolution initiatives and the regulation of Child Contact Centres, and maintain a strong strategic role within the Relationships Scotland Network.

Activities undertaken to achieve objectives

• Assessment, triage and signposting
  o Intake
• Mediation services
  o Child-focused Mediation
  o Consulting Children in Mediation
  o All Issues Mediation (AIM)
  o Family Mediation in different family contexts (stepfamily-, family group-, intergenerational, homelessness)
  o Step Ahead and Parenting Apart Groups
• Counselling services
  o Play Therapy (new)
  o Children and Young Persons' Counselling
  o Relationship Counselling
  o Carers Counselling
  o Sexual Relationship Therapy
  o Family Counselling and Family Therapy
• Children's Contact Centre services
  o Supervised Contact
  o Supported Contact
  o Supported Handover Contact
o Digital Post-box and other Indirect Contact

Employee involvement

Employees have fully contributed to developments over the past year, and have been kept informed on all relevant matters via various channels. A Development Event was arranged on 10 February 2026 for the workforce and Trustees, for the second year in a row. The event specifically focuses on strategic priorities, challenges and opportunities, and on building relationships between the Trustees and operational team. It was well-attended and well-received by all attending.

The Charity carries out annual appraisals of all staff and has adopted procedures to enable further feedback to the management team and Trustees, including annual workforce surveys. The Charity has in place a number of detailed policies in relation to all aspects of personnel matters including:

Anti-Harassment Policy
Equal Opportunities policy
Disciplinary and Conduct and Capability Procedures
Complaints Policy and Procedures
Grievance Policy and Procedure
Health & Safety Policy
Managing Mental Health at Work Policy
Sickness Absence Policy
Whistleblowing Policy

In accordance with the Charity's equal opportunities policy, it has long established fair employment practices in the recruitment, selection, retention and training of staff. The policies are regularly reviewed by the Trustees. Full details of these policies are available from the Charity's offices.

Volunteers

The Charity continues to engage some volunteers in the delivery of its services. They generally contribute to the operation of our Children's Contact Centres, supporting the paid members of staff in attending to families who are using the Centre. There are provisions in place for the recruitment, induction and training of volunteers and other mechanisms for their ongoing support within the Service, including opportunities to apply for paid employment should any arise.

Achievements and performance
The Charity's key achievements during 2025-26 are reviewed in light of significant economic challenges. Key accomplishments include:

- Embedding Play Therapy in our operations
- Continued commitment within the Together to Thrive multi-disciplinary partnership, supporting families with neurodiverse children
- Successful application to introduce a Floating Support Service in Angus
- Continued leadership of Angus Third Sector Collaborative Strategy Group (now Angus Support Partnership)
- Successful support of Perth and Kinross Bairns Hoose project, with possibility of continuation
- Stabilising our Child Contact Centre operations through appointment of new Manager
- Roll-out of further resources and materials to support Child Contact Centre families
- Devising a new Supported Discussions service and preparations for official launch in 2026-27
- Implementation of new, more user-friendly initial client paperwork
- Review of Outcomes gathering processes

Key performance indicators

The following Outcomes are key in all we do:

- Children' ability to cope with their family conflict will improve.
- Adults' ability to deal with their relationship difficulty and conflict, will improve.
- Adults' ability to communicate and negotiate with their partner or ex-partner, will improve.
- Parents' ability to cope with their family conflict will improve.

Recent statistics indicate the following success rates:
67% of children experienced an improvement in their ability to cope with their family situation

73% of parents report an improvement in their ability to deal with relationship conflict

78% of parents report an improved ability to communicate and negotiate with their partner or ex-partner

76% of parents report an improved ability to cope with their current family situation

Review of activities

This past year, the Charity has offered families 6,805 appointments be it for initial assessments, mediation, contact or counselling and therapeutic support. 94% of beneficiaries have said that they would recommend our services to others. To offer further statistical highlights of our year, we publish an annual report separately.

Fundraising activities and income generation

The Charity's core funders re-confirmed their commitment to continue their support during 2025-26. The Charity was also fortunate to be successful in securing a number of grants made available to the third sector, to offer enhanced support to local families and individuals, and develop its partnerships further.

Financial review
At the year end the charity holds £510,287 (2025 - £521,042) in reserves, of which £484,427 (2025 - £481,642) is unrestricted and of this free reserves not invested in fixed assets or designated amount to £184,354 (2025 - £187,697). Amounts designated totalled £75,819 (2025 - £63,774).

The Trustees regularly monitor the level of unrestricted funds as these are vital in allowing flexibility in our work. Having reviewed the reserves position of the Charity the Trustees agreed that a general reserve of three to six months should be maintained as minimum.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves Policy

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has not been maintained throughout the year.

Principal funding

The Charity's principal funding sources are the Scottish Government, Local Authorities, grant making Trusts, and Fee income generated from chargeable activities. The majority of its fees relate to its work with the Scottish Family Courts, locally based in Dundee, Perth, Forfar, Kirkcaldy, and Dunfermline and are mostly paid by the Scottish Legal Aid Board. Our collaborative working partnership with family law colleagues is supported by ongoing internal reviews and CPD opportunities we offer. This ensures that we facilitate the work of the Courts in the most responsible and efficient way possible and that we remain an accessible alternative for families who require to address future arrangements for their children or who access the court system for any other family matter.

Financial risk management objectives and policies

The Charity took advantage of additional funding available for service adaptations and specifically, to create additional capacity to support the mental and health and wellbeing of the communities it serves. Trustees reviewed and amended the Charity's Financial Controls Policy to ensure it reflects the changed operational landscape, and it offers a suitable framework within which the Charity is financially managed. Our Treasurer has routine reviews of balance sheets and other financial information, as part of Executive Meetings, as well as stand-alone meetings.

Principal risks and uncertainties

The Trustees have a formal risk management process to assess business risks and implement risk management strategies. This involves identifying the types of risks the Charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks. As part of this process the Trustees reviewed the adequacy of the Charity's current internal controls. The Trustees are pleased to report that the Charity's internal financial controls, conform to guidelines issued by the Office of the Scottish Charity Regulator. The following risks represented key priorities to the Charity for 2025-26:

- Depleting number of Practitioners
- Loss of funding / Depletion of reserves
- Increase in expenditure
- Demand for service – upturn/downturn
- Building sustainability (main headquarters)

A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of trade debtors and creditors balances to ensure sufficient working capital by the Charity. Our Financial Controls Policy and Contingency Plan address these measures, and our 3 Year Business Plan and annual Operational Plan address the main risks, providing an analysis of how they are to be managed. Other risks are managed via robust policies and procedures and regular formal and informal training events for staff.

In addition, the Trustees have considered the guidance for directors of public listed companies contained within the Turnbull Report. They believe that the Charity should, as a public interest body, adopt these guidelines as best practice. Accordingly, they have set policies on internal controls which address the following:

- consideration of the type of risks the Charity faces - the level of risks which they regard as acceptable
- the likelihood of the risks concerned materialising
- the Charity's ability to reduce the incidence and impact on the business of risks that do materialise
- the costs of operating particular controls relative to the benefit obtained
- clarify the responsibility of management to implement the Trustees' policies and identify and to evaluate risks for their consideration
- communicate that staff have the responsibility for internal control as part of their accountability for achieving objectives
- embed the control system in the Charity's operations so that it becomes part of the culture of the Charity
- develop systems to respond quickly to evolving risks arising from factors within the Charity and to changes in the external environment
- include procedures for reporting failings immediately to appropriate levels of management and the Trustees, together with details of corrective action being undertaken.

The Trustees review the Charity’s risk register, risk management policy, and contingency and business plans, annually.

Financial risk management objectives and policies

The Charity took advantage of additional funding available for service adaptations and specifically, to create additional capacity to support the mental and health and wellbeing of the communities it serves. Trustees reviewed and amended the Charity’s Financial Controls Policy to ensure it reflects the changed operational landscape, and it offers a suitable framework within which the Charity is financially managed. The Treasurer has routine reviews of balance sheets and other financial information.

Plans for future periods

Over the next year we will focus on specific activities relating to the key areas which have been identified by our new Business Plan (as detailed above). These activities are included in our separate Operational Plan 2026-27.

A key task for the new financial year will remain close financial monitoring to ensure that any shift in income and expenditure streams is identified at the earliest opportunity, and responded to.

Trustees have agreed to continue with the Charity's provision of its services for the year ahead. Resources will continue to be allocated to comply and align with the Charity's main aims and objectives, and with any contractual obligations.

Structure, governance and management

Constitution

The Charity was set up on 10 June 1986 and incorporated on 26 March 1991. It is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. The Charity changed its name to Relationships Scotland Tayside and Fife on 28 March 2022.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Sheriff Alison McKay	
Duncan Mackinnon	
Eunice McLennan	
Lindsay Bedford	
Beverley Bett	(Resigned 3 July 2026)
Selina Mackay	
Shirley Wilson	

Methods of appointment or election of Trustees

The Trustees are elected at the Annual General Meeting. One third of Trustees are required to retire by rotation at the AGM but are eligible for re-election.

Trustees' indemnities

None of the Trustees receive remuneration or other benefit from their work with the Charity. Any conflict of interest by a Trustee or senior manager of the Charity must be disclosed to the full board of Trustees. In the current year no such related party transactions were reported. The directors consider the board of directors, who are also the Trustees, and the senior management team comprise the key management personnel of the Charity in charge of directing and controlling, running, and operating the Charity on a day-to-day basis. All directors give of their time freely and no director received remuneration in the year.

Organisational structure and decision-making policies

The governing document is detailed above. The directors have the power to invest the monies of the company, not immediately required for the furtherance of its objects, in such investments, securities or property as may be thought fit, subject to such conditions and consents as may be imposed or required by law. The Trustees are responsible for the overall strategy and administration of the Charity. The chief executive officer, Marta Muranyi Henderson is delegated the responsibility of the day to day running of the Charity. The Board meets every two months and may at any point agree to form sub-committees covering development, membership, finance, and audit.

Policies adopted for the induction and training of Trustees

The Charity aims to recruit trustees from a wide range of expertise, sectors, and geographical locations. New trustees undergo an induction process that includes safeguarding and an overview of their responsibilities under the PVG Scheme. They are given access to serving Trustees, accounts, budget, committee meeting minutes and other relevant documents. The Charity has a number of formal documents to aid this process, e.g. Application pack, Induction pack, Code of Conduct of Trustees, etc.

Pay policy for key management personnel

The pay of staff is reviewed annually and normally increased in accordance with average earnings.

PVG Registration

Trustees are appointed in accordance with the Charity's constitution. As a qualifying Charity providing services directly to children and young people, all Trustees are required to be members of the PVG Scheme. During the reporting year all Trustees have submitted the appropriate PVG-registration through Disclosure Scotland and registered with Companies House and OSCR.

We remain committed to ensuring that all staff, volunteers, and trustees who engage in regulated work meet the legal requirements under the Disclosure (Scotland) Act 2020.

Related party relationships

The Trustees have no related party relationships to declare.

Auditor

In accordance with the company's articles, a resolution proposing that Findlays Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

Alison McKay

Alison McKay (Jul 21, 2026 17:41:08 GMT+1)

Sheriff Alison McKay

Trustee

21 July 2026

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2026

The trustees, who are also the directors of Relationships Scotland Tayside & Fife for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS AND TRUSTEES OF RELATIONSHIPS SCOTLAND TAYSIDE & FIFE

Opinion

We have audited the financial statements of Relationships Scotland Tayside & Fife (the 'charitable company') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the 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 charitable company's affairs as at 31 March 2026 and of its income and expenditure for the year 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

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 charitable company 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 charitable company'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 contained within the annual report. 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF RELATIONSHIPS SCOTLAND TAYSIDE & FIFE

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities and Trustees Investment (Scotland) Act 2005 requires us to report to you if, in our opinion:

- proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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 auditor's 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF RELATIONSHIPS SCOTLAND TAYSIDE & FIFE

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 miss-statements in respect of irregularities, including fraud and non-compliance with laws and regulations is detailed below.

The audit team has appropriate skills and expertise required and through discussions with management and trustees and knowledge of the sector to ensure any non-compliance is recognised and all necessary disclosures are made. The controls in place help the charity mitigate the risk of fraud and also aids them in highlighting any instances of fraud that might have occurred.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Making enquiries of management about any known or suspected instances of non compliance with laws and regulations, including GDPR, employment law and fraud
- Review of correspondence with regulators including OSCR
- Review of legal fees expenditure and Board minutes
- Challenging assumptions and judgements made by management in their significant accounting estimates including fixed asset depreciation, bad debt provisions and allocation of overheads
- Auditing the risk of management override controls, including through testing of journal entries and other adjustments for appropriateness

Because of the field in which the charity operates in, we identified the following areas as those most likely to have a material impact on the financial statements:

Direct impact on financial statements:
- Companies Act 2006
- FRS 102
- SORP 2019
- T & Cs stipulated in grant funding

Indirect impact on financial statements:
- Employments laws
- GDPR
- Charities Constitution
- Health & Safety at Work Act 1974
- OSCR
- Money Laundering Regulations

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF RELATIONSHIPS SCOTLAND TAYSIDE & FIFE

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company'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 charitable company's members and 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Lesley Campbell

Lesley Campbell, BA, C.A. (Senior Statutory Auditor)
For and on behalf of Findlays Audit Limited, Statutory Auditor
Chartered Accountants
11 Dudhope Terrace
Dundee
DD3 6TS
21 July 2026

Findlays Audit Limited is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

RELATIONSHIPS SCOTLAND TAYSIDE & FIFE

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year	**Notes**	**Unrestricted funds 2026 £**	**Restricted funds 2026 £**	**Total 2026 £**	**Total 2025 £**
Income and endowments from:					
Donations and legacies	**3**	358,548	56,351	414,899	509,178
Charitable activities	**4**	230,061	-	230,061	218,853
Investments	**5**	3,969	-	3,969	4,729
Other income	**6**	-	-	-	750
Total income		592,578	56,351	648,929	733,510
Expenditure on:					
Charitable activities	**7**	589,793	69,891	659,684	672,461
Total expenditure		589,793	69,891	659,684	672,461
Net income/(expenditure) and movement in funds		2,785	(13,540)	(10,755)	61,049
Reconciliation of funds:					
Fund balances at 1 April 2025		481,642	39,400	521,042	459,993
Fund balances at 31 March 2026		484,427	25,860	510,287	521,042

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 17 to 31 form part of these financial statements.

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:				
Donations and legacies	3	425,877	83,301	509,178
Charitable activities	4	218,853	-	218,853
Investments	5	4,729	-	4,729
Other income	6	750	-	750
Total income		650,209	83,301	733,510
Expenditure on:				
Charitable activities	7	554,319	118,142	672,461
Total expenditure		554,319	118,142	672,461
Net income/(expenditure)		95,890	(34,841)	61,049
Transfers between funds		(3,352)	3,352	-
Net movement in funds	9	92,538	(31,489)	61,049
Reconciliation of funds:				
Fund balances at 1 April 2024		389,104	70,889	459,993
Fund balances at 31 March 2025		481,642	39,400	521,042

RELATIONSHIPS SCOTLAND TAYSIDE & FIFE

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**13**		224,254		230,170
Current assets					
Debtors	**14**	119,645		115,017	
Cash at bank and in hand		291,946		296,158	
		411,591		411,175	
Creditors: amounts falling due within one year	**16**	(56,663)		(42,684)	
Net current assets			354,928		368,491
Total assets less current liabilities			579,182		598,661
Creditors: amounts falling due after more than one year	**17**		(68,895)		(77,619)
Net assets			510,287		521,042
The funds of the charitable company					
Restricted income funds	**20**		25,860		39,400
Unrestricted funds	**21**		484,427		481,642
			510,287		521,042

The notes on pages 17 to 31 form part of these financial statements.

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

The financial statements were approved by the trustees on 21 July 2026

Alison McKay

Alison McKay (Jul 21, 2026 17:41:08 GMT+1)

Sheriff Alison McKay

Trustee

Company registration number SC130788 (Scotland)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**24**		(511)		52,951
Investing activities					
Investment income received		3,969		4,729	
Net cash generated from investing activities			3,969		4,729
Financing activities					
Repayment of bank loans		(7,670)		(6,656)	
Net cash used in financing activities			(7,670)		(6,656)
Net (decrease)/increase in cash and cash equivalents			(4,212)		51,024
Cash and cash equivalents at beginning of year			296,158		245,134
Cash and cash equivalents at end of year			291,946		296,158

The notes on pages 17 to 31 form part of these financial statements.

1 Accounting policies

Charity information

Relationships Scotland Tayside & Fife is a private company limited by guarantee incorporated in Scotland. The registered office is 4 Dudhope Terrace, Dundee, DD3 6HG.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charitable company's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds which have been set aside by the Trustees for a specific purpose.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, 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 buildings	Straight line over 50 years
Fixtures and fittings	Straight line over 10 years
Computers	Straight line over 3 years

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 recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Depreciation

Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.

Fixed assets are also assessed as to whether there are indictors of impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.

2 Critical accounting estimates and judgements (Continued)

Bad debt provision

The level of provision for doubtful debts is based on slow moving debtors over 3 years old. The level of provision is reviewed annually with the assumptions made depending upon the recoverability of fee income.

Allocation of support costs

There are some costs incurred which are not directly related to the charitable project but are deemed general support costs for the running of the organisation. Support costs are apportioned over the projects on a percentage basis based on staff time.

Allocation of overheads

Staff wages and other overhead costs are apportioned over the projects on a percentage basis based on staff time.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	3,054	21,731	24,785	4,938	21,731	26,669
Grants	355,494	34,620	390,114	420,939	61,570	482,509
	358,548	56,351	414,899	425,877	83,301	509,178
Donations and gifts						
Donations	3,054	-	3,054	4,938	-	4,938
Rent in kind	-	21,731	21,731	-	21,731	21,731
	3,054	21,731	24,785	4,938	21,731	26,669

3 Income from donations and legacies (Continued)

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Grants						
Local Authorities	64,148	-	64,148	116,593	-	116,593
Fife Young Carers	6,750	-	6,750	10,750	-	10,750
The Robertson Trust	33,000	-	33,000	33,000	-	33,000
Scottish Government - CYPFEIF and ALEC Fund	125,883	-	125,883	125,883	-	125,883
Scottish Government - CCC Fund	104,213	-	104,213	104,213	-	104,213
VAA Communities Mental Health & Wellbeing Fund	-	-	-	-	12,705	12,705
VAA Whole Family Wellbeing Fund	-	25,000	25,000	-	-	-
Northwood Trust	20,000	-	20,000	20,000	-	20,000
Hugh Fraser Foundation	-	-	-	5,000	-	5,000
DVVA Communities Mental Health & Wellbeing Fund	-	-	-	-	5,805	5,805
FVA Communities Mental Health & Wellbeing Fund	-	9,620	9,620	-	12,000	12,000
PKC Communities Mental Health & Wellbeing Fund	-	-	-	-	18,500	18,500
Tesco Groundworks	-	-	-	-	500	500
PKAVS Communities Mental Health & Wellbeing Fund	-	-	-	-	12,060	12,060
Alexander Moncur Trust	1,500	-	1,500	4,000	-	4,000
Leng Charitable Trust	-	-	-	1,500	-	1,500
	355,494	34,620	390,114	420,939	61,570	482,509

4 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Counselling & Mediation		
Counselling, Mediation & Family Support Services	230,061	218,853

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	3,969	4,729

6 Other income

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Other income	-	750

7 Expenditure on charitable activities

	Counselling & Mediation 2026 £	Counselling & Mediation 2025 £
Direct costs		
Staff costs	388,981	367,120
Bank charges and loan interest	8,396	9,557
Toys, equipment and resources	3,296	937
Repairs & renewals	16,096	61,909
Computer and IT	16,319	18,614
Advertising	3,182	853
Office costs	5,110	5,057
Rent, rates and insurance	33,359	32,018
Premises expenses	15,586	24,740
Bad debts	740	801
Cleaning	12,319	7,255
Consultancy and supervision	4,769	6,584
Subscriptions	4,968	5,741
Miscellaneous expenses	3,601	3,607
Motor and travel	4,781	5,073
Training and course fees	4,795	5,092
Reimbursed professional fees	930	2,736
	527,228	557,694
Share of support and governance costs (see note 8)		
Support	102,353	91,379
Governance	30,103	23,388
	659,684	672,461
Analysis by fund		
Unrestricted funds - general	589,793	554,319
Restricted funds	69,891	118,142
	659,684	672,461

8 Support costs allocated to activities

	2026 £	2025 £
Staff costs	102,353	91,379
Governance costs	30,103	23,388
	132,456	114,767
Analysed between:		
Counselling & Mediation	132,456	114,767

8 Support costs allocated to activities (Continued)

Governance costs comprise:	2026 £	2025 £
Depreciation	5,916	5,916
Audit fees	15,282	13,650
Accountancy	2,400	3,354
Legal and professional	6,505	468
	30,103	23,388

9 Net movement in funds

The net movement in funds is stated after charging/(crediting):

	2026 £	2025 £
Fees payable to the charity's auditor:		
- for the audit of the charity's financial statements	15,282	13,650
- for other financial services	2,400	3,804
Depreciation of owned tangible fixed assets	5,916	5,916

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

11 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	33	34

Employment costs	2026 £	2025 £
Wages and salaries	428,313	405,751
Social security costs	29,830	20,470
Other pension costs	33,191	32,278
	491,334	458,499

There were no employees whose annual remuneration was more than £60,000.

11 Employees (Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2026	2025
	£	£
Aggregate compensation	62,535	59,598

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 April 2025	260,806	6,999	6,816	274,621
At 31 March 2026	260,806	6,999	6,816	274,621
Depreciation and impairment				
At 1 April 2025	33,035	4,600	6,816	44,451
Depreciation charged in the year	5,216	700	-	5,916
At 31 March 2026	38,251	5,300	6,816	50,367
Carrying amount				
At 31 March 2026	222,555	1,699	-	224,254
At 31 March 2025	227,771	2,399	-	230,170

14 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Trade debtors	90,530	89,090
Other debtors	4,523	9,805
Prepayments and accrued income	10,132	2,075
	105,185	100,970

14 Debtors (Continued)

Amounts falling due after more than one year:	2026 £	2025 £
Trade debtors	14,460	14,047
Total debtors	119,645	115,017

15 Loans and overdrafts

	2026 £	2025 £
Bank loans	77,419	85,089
Payable within one year	8,524	7,470
Payable after one year	68,895	77,619
Amounts included above which fall due after five years:		
Payable by instalments	(25,756)	38,818

Bank loans totalling £77,419 (2025 - £85,089) are secured over the heritable interest in the property with a fixed and floating charge over all the assets and undertakings. A charge over the bank loan in the amount of £14,460 (2025 - £14,047) has also been held as security.

The secured bank loan terms of repayment are monthly repayments over 15 years and interest is repayable at 6% on the principal amount.

16 Creditors: amounts falling due within one year

	Notes	2026 £	2025 £
Bank loans	15	8,524	7,470
Other taxation and social security		8,208	6,054
Deferred income	18	7,108	6,901
Trade creditors		11,874	4,035
Other creditors		3,665	3,277
Accruals		17,284	14,947
		56,663	42,684

17 Creditors: amounts falling due after more than one year

	Notes	2026 £	2025 £
Bank loans	**15**	68,895	77,619

18 Deferred income

	2026 £	2025 £
Other deferred income	7,108	6,901

Deferred income is included in the financial statements as follows:

	2026 £	2025 £
Deferred income is included within:		
Current liabilities	7,108	6,901

	2026 £	2025 £
Movements in the year:		
Deferred income at 1 April 2025	6,901	6,700
Released from previous periods	(6,901)	(6,700)
Resources deferred in the year	7,108	6,901
Deferred income at 31 March 2026	7,108	6,901

Resources deferred in the year relates to Angus Council SLA for 2026/27 received March 2026.

Deferred income released in the year relates to Angus Council SLA 2025/26 received March 2025.

19 Retirement benefit schemes

Defined contribution schemes	2026 £	2025 £
Charge to profit or loss in respect of defined contribution schemes	33,191	32,278

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
VAA Whole Family Wellbeing Fund	-	25,000	(6,835)	-	18,165
Rent in kind	-	21,731	(21,731)	-	-
Perth & Kinross Council Communities Mental Health and Wellbeing Fund	13,875	-	(13,875)	-	-
DVVA Communities Mental Health & Wellbeing Fund	5,805	-	(5,805)	-	-
FVA Communities Mental Health & Wellbeing Fund	9,000	9,620	(10,925)	-	7,695
PKAVS Mental Health & Wellbeing Fund	10,720	-	(10,720)	-	-
	39,400	56,351	(69,891)	-	25,860

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Rent in kind	-	21,731	(21,731)	-	-
Perth & Kinross Council Communities Mental Health and Wellbeing Fund	-	18,500	(4,625)	-	13,875
DVVA Communities Mental Health & Wellbeing Fund	11,960	5,805	(11,960)	-	5,805
FVA Communities Mental Health & Wellbeing Fund	8,929	12,000	(11,929)	-	9,000
The Clothworkers Foundation	50,000	-	(53,352)	3,352	-
VAA Communities Mental Health & Wellbeing Fund	-	12,705	(12,705)	-	-
Tesco Groundworks	-	500	(500)	-	-
PKAVS Mental Health & Wellbeing Fund	-	12,060	(1,340)	-	10,720
	70,889	83,301	(118,142)	3,352	39,400

20 Restricted funds **(Continued)**

Purposes of restricted funds

Rent in kind - For locations in Glenrothes, Perth and Arbroath.

The Clothworkers Foundation - awarded to cover the cost of major building repairs.

DVVA Communities Mental Health & Wellbeing Fund - awarded to contribute towards salaries, management, travel and office costs.

VAA Whole Family Wellbeing Fund - awarded to provide early, trauma-informed therapeutic and mediation support to families.

FVA Communities Mental Health & Wellbeing Fund - awarded to contribute towards salaries and other staff costs.

VAA Communities Mental Health & Wellbeing Fund - awarded to support mental health and wellbeing in adults.

PKC Communities Mental Health & Wellbeing Fund - awarded to contribute towards the 'Bairns Hoose' project to provide therapeutic and counselling support for families involved in child protection procedures.

Tesco Groundworks - awarded to contribute towards children's garden improvements.

PKAVS Communities Mental Health & Wellbeing Fund - awarded, in partnership with Parent to Parent, to contribute towards salaries, management, travel and office costs.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
IT Reserve	15,000	-	-	-	15,000
Redundancy Reserve	48,774	-	-	12,045	60,819
General funds	417,868	592,578	(589,793)	(12,045)	408,608
	481,642	592,578	(589,793)	-	484,427

21 Unrestricted funds **(Continued)**

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
IT Reserve	15,000	-	-	-	15,000
Redundancy Reserve	57,666	-	-	(8,892)	48,774
General funds	316,438	650,209	(554,319)	5,540	417,868
	389,104	650,209	(554,319)	(3,352)	481,642

Purposes of designated funds

The IT reserve has been designated by the trustees for the replacement of IT resources currently in use and identified as requiring replacement in the forseeable future. The reserve will also be used to meet depreciation costs to be allocated over the useful life of the assets.

The Redundancy reserve has been designated by the trustees in order to cover costs in the event of staff redundancies.

22 Analysis of net assets between funds

	Unrestricted funds 2026	Restricted funds 2026	Total 2026
	£	£	£
At 31 March 2026:			
Tangible assets	224,254	-	224,254
Current assets/(liabilities)	329,068	25,860	354,928
Long term liabilities	(68,895)	-	(68,895)
	484,427	25,860	510,287

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Tangible assets	230,170	-	230,170
Current assets/(liabilities)	329,091	39,400	368,491
Long term liabilities	(77,619)	-	(77,619)
	481,642	39,400	521,042

23 Related party transactions

Name of related party: Selina Mackay
Nature of relationship: Trustee
Transaction: Selina Mackay, who served as a trustee during the year, is a Partner of W & AS Bruce LLP. At the year end, W & AS Bruce LLP were due the charity £1,822 (2025 - £1,019) in outstanding fees.

Name of related party: Duncan MacKinnon
Nature of relationship: Trustee
Transaction: Duncan MacKinnon, who served as a trustee during the year, is an employee of MacNabs LLP. At the year end, MacNabs LLP were due the charity £1,530 (2025 - £2,243) in outstanding fees.

24 Cash (absorbed by)/generated from operations

	2026	2025
	£	£
(Deficit)/surplus for the year	(10,755)	61,049
Adjustments for:		
Investment income recognised in statement of financial activities	(3,969)	(4,729)
Depreciation and impairment of tangible fixed assets	5,916	5,916
Movements in working capital:		
(Increase) in debtors	(4,628)	(1,924)
Increase/(decrease) in creditors	12,718	(7,562)
Increase in deferred income	207	201
Cash (absorbed by)/generated from operations	(511)	52,951

25 Analysis of changes in net funds

	At 1 April 2025	Cash flows	At 31 March 2026
	£	£	£
Cash at bank and in hand	296,158	(4,212)	291,946
Loans falling due within one year	(7,470)	(1,054)	(8,524)
Loans falling due after more than one year	(77,619)	8,724	(68,895)
	211,069	3,458	214,527

F0037 Audited accounts and Letter of Rep YE 310326

Final Audit Report 2026-07-21

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