REGISTERED COMPANY NUMBER: SC579489 (Scotland)
REGISTERED CHARITY NUMBER: SC047855

Report of the Trustees and

Financial Statements

for the Year Ended 31 October 2025

for

The Better Days Foundation

Gerber Landa & Gee
Chartered Accountants
Pavilion 1
Finnieston Business Park
Minerva Way
GLASGOW
G3 8AU

Contents of the Financial Statements
for the Year Ended 31 October 2025

Report of the Trustees
for the Year Ended 31 October 2025

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 October 2025. 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 charitable purposes, as recorded in the constitution, are:

(Note: references to a letter of the alphabet in parenthesis below are references to the equivalent letter of the alphabet as regards charitable purposes set out in section 7 of the Charities and Trustee Investment (Scotland) Act 2005)

1. (a) To the prevention or relief of poverty by offering and providing information, advice, guidance, assistance and support to men (and their partners and dependents where applicable) who are at risk of falling into poverty or are in a state of poverty as a result of one or more identified hardships; and to offer and provide information, advice, guidance, assistance and support with a view to helping to alleviate the distress and hardship suffered by men (and their partners and dependents where applicable) as a consequence of the breakdown of family relationships;

2. (d) To the advancement of health by offering and providing information, advice, guidance, assistance, support and encouragement to those men whose health and well-being may have been adversely affected, impaired or otherwise comprised as a result of one or more identified health issue or associated hardship;

3.(j)To the advancement of human rights, conflict resolution or reconciliation by offering and providing information, advice, guidance, assistance, support, encouragement and hope to men affected by hardship, particularly in relation to the breakdown of relationships, especially where there are children involved; and

4. (n) To the relief of those men in need by reason of ill-health, family and/or relationship breakdown, financial hardship, false allegations, deprivation of fathers' rights or any other reason of hardship by offering and providing information, advice, guidance, assistance, support, encouragement and hope to those men affected by any such hardship by way of a comprehensive website, including (but not limited to) relevant information, advice, guidance, written articles, case studies, news and developments, an interactive online forum and the dissemination of relevant information pertaining to the aims, objectives and activities of the company.

5. To carry out such activities which may be ancillary to the foregoing objects of the company.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During this period, we have continued to develop and run the charity in line with its aims and objectives. The charity operates on a part-time, voluntary basis, and its activities reflect the resources available to it. Our main project work during the period has included:

Frontline support (advice and assistance) & peer support

We have continued to provide confidential one-to-one support and signposting to men contacting us about a wide range of issues affecting their wellbeing,including mental and physical health concerns, family and relationship difficulties, and legal and financial hardships. This service has continued to
make a meaningful difference to those reaching out to us.

1-2-1 ad-hoc counselling (advice and assistance)

As an extension of our frontline support, we offer in-person sessions with a qualified specialist across the West of Scotland, providing a relaxed, nonjudgemental environment in which men can talk openly at their own pace and receive practical advice, emotional support and encouragement. Feedback
from participants remains positive.

Sports & Recreation

Our weekly men's football programmes have remained a core part of our health and wellbeing work - popular, well attended, and a valued source of physical, mental and social uplift for participants. During the period our smallsided teams also took part in structured leagues as part of promoting a healthy, active lifestyle. We also piloted a Walking Group, offering a gentler, low-impact way for men to stay active, talk openly and build social connection, as a natural complement to our football programmes. In addition, we
collaborated during the period with other charities and community organisations in support of men's health and wellbeing, including a special invitation for our group to play and be hosted at Raith Rovers FC stadium by the club's over-35s team.

FINANCIAL REVIEW

Financial position

The charity incurred a deficit in the year of £997.

Reserves policy

The charity holds funds to meet short-term commitments as they fall due.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing documents, its Articles of Association and Constitution, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

All of the trustees are appointed and reappointed in accordance with the rules laid down in The Better Days Foundation constitution.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC579489 (Scotland)

Registered Charity number

SC047855

Registered office

1007 Argyle Street
Glasgow
G3 8LZ

Report of the Trustees
for the Year Ended 31 October 2025

Trustees
Y Ahmed
R Ahmed
A Singh

Independent Examiner
Gerber Landa & Gee
Chartered Accountants
Pavilion 1
Finnieston Business Park
Minerva Way
GLASGOW
G3 8AU

Approved by order of the board of trustees on 24 July 2026 and signed on its behalf by:

Yousif Ahmed

Y Ahmed - Trustee

Independent Examiner's Report to the Trustees of
The Better Days Foundation

I report on the accounts for the year ended 31 October 2025 set out on pages five to ten.

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.

Calum Stewart LLB CA CTA
The Institute of Chartered Accountants of Scotland

Gerber Landa & Gee
Chartered Accountants
Pavilion 1
Finnieston Business Park
Minerva Way
GLASGOW
G3 8AU

24 July 2026

Statement of Financial Activities
for the Year Ended 31 October 2025

	Notes	31.10.25 Unrestricted fund £	31.10.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		4,801	3,433
Investment income	2	64	173
Total		4,865	3,606
EXPENDITURE ON			
Charitable activities			
Support of mental health			
		4,962	4,095
Other		900	-
Total		5,862	4,095
NET INCOME/(EXPENDITURE)		(997)	(489)
RECONCILIATION OF FUNDS			
Total funds brought forward		5,140	5,629
TOTAL FUNDS CARRIED FORWARD		4,143	5,140

The notes form part of these financial statements

Balance Sheet
31 October 2025

	Notes	31.10.25 Unrestricted fund £	31.10.24 Total funds £
CURRENT ASSETS			
Cash at bank		5,043	5,290
CREDITORS			
Amounts falling due within one year	6	(900)	(150)
NET CURRENT ASSETS		4,143	5,140
TOTAL ASSETS LESS CURRENT LIABILITIES		4,143	5,140
NET ASSETS		4,143	5,140
FUNDS	7		
Unrestricted funds		4,143	5,140
TOTAL FUNDS		4,143	5,140

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2025 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.

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 24 July 2026 and were signed on its behalf by:

Yousif Ahmed

Y Ahmed - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 October 2025

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.

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.

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.

2. INVESTMENT INCOME

	31.10.25	31.10.24
	£	£
Deposit account interest	64	158
Bank Compensation	-	15
	64	173

3. NET INCOME/(EXPENDITURE)

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

	31.10.25	31.10.24
	£	£
Independent Examiner's Remuneration	900	-

continued...

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2025 nor for the year ended 31 October 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2025 nor for the year ended 31 October 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	3,433
Investment income	173
Total	3,606
EXPENDITURE ON	
Charitable activities	
Support of mental health	
	4,095
NET INCOME/(EXPENDITURE)	(489)
RECONCILIATION OF FUNDS	
Total funds brought forward	5,629
TOTAL FUNDS CARRIED FORWARD	5,140

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.25 £	31.10.24 £
Accrued expenses	900	150

continued...

7. MOVEMENT IN FUNDS

	At 1.11.24 £	Net movement in funds £	At 31.10.25 £
Unrestricted funds			
General fund	5,140	(997)	4,143
TOTAL FUNDS	5,140	(997)	4,143

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,865	(5,862)	(997)
TOTAL FUNDS	4,865	(5,862)	(997)

Comparatives for movement in funds

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	5,629	(489)	5,140
TOTAL FUNDS	5,629	(489)	5,140

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,606	(4,095)	(489)
TOTAL FUNDS	3,606	(4,095)	(489)

continued...

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.23 £	Net movement in funds £	At 31.10.25 £
Unrestricted funds			
General fund	5,629	(1,486)	4,143
TOTAL FUNDS	5,629	(1,486)	4,143

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,471	(9,957)	(1,486)
TOTAL FUNDS	8,471	(9,957)	(1,486)

8. RELATED PARTY DISCLOSURES

During the year ended 31 October 2025 donations amounting to £4,100 were received from related parties. These donations were unconditional.

Detailed Statement of Financial Activities
for the Year Ended 31 October 2025

	31.10.25	31.10.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,099	3,433
Contributions	702	-
	4,801	3,433
Investment income		
Deposit account interest	64	158
Bank Compensation	-	15
	64	173
Total incoming resources	4,865	3,606
EXPENDITURE		
Charitable activities		
Advertising	325	-
Venue Hire	4,295	3,975
Subscriptions	-	120
Sundry Expenses	342	-
	4,962	4,095
Support costs		
Governance costs		
Independent Examiner's Remuneration	900	-
Total resources expended	5,862	4,095
Net expenditure	(997)	(489)

This page does not form part of the statutory financial statements