

Charity Number: SC052857

Meeting Centres Scotland
Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2026

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Meeting Centres Scotland
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Meeting Centres Scotland
TRUSTEES' AND OTHER INFORMATION

Trustees	Ms Janet Truswell Ms Maxine Meighan Mr Allan Gall Mr Jim Rooney (Appointed 26 January 2026) Ms Julie Twaddell (Appointed 26 January 2026) Ms Audrey Ross Mr Ronald Coleman (deceased) (Resigned 19 October 2025) Ms Marion Henthorn Ms Bridget Seaman
Chairperson	Mr Willy Gilder
Charity Number in Scotland	SC052857
Company Registration Number	CSOO6530
Principal Address	62 Glamis Road Kirriemuir Angus DD8 5DD
Independent Examiner	Sheila Fazal CA, Social Enterprise Accountancy Scotland CIC 2nd Floor 48 West George Street Glasgow G2 1BP

Meeting Centres Scotland TRUSTEES' REPORT

for the financial year ended 31 March 2026

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2026.

The financial statements are prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Meeting Centres Scotland present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2026.

Mission, Objectives and Strategy

Mission Statement

Our mission is to create inclusive, supportive communities where individuals living with dementia can thrive. Together, we can make a meaningful difference in the lives of those affected by dementia in Scotland.

Objectives

The aim of the charity is the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. The advancement of human rights, conflict resolution or reconciliation, the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

What is a Meeting Centre?

A Meeting Centre is a community hub built around the needs of people affected by dementia and those who care for them. It offers a warm and welcoming space where people living with dementia can take part in activities that support wellbeing, social connection and a continued sense of purpose. Meeting Centres are based on the Adjusting to Change Model, an evidence-based approach developed through the MeetingDem European research programme and evaluated by the University of Worcester's Association for Dementia Studies. The first Meeting Centre in Scotland opened in Kirriemuir in 2019, and the network has grown steadily across the country since.

Key Features:

1. Tailored support: Meeting Centres are shaped around each participant, recognising individual needs, histories and preferences.
2. Holistic wellbeing: our approach looks beyond managing symptoms to enhancing overall wellbeing, with cognitive, physical and social activities that foster a sense of purpose and accomplishment.
3. Community integration: Meeting Centres are embedded within local communities, reducing stigma and isolation and acting as focal points for education, awareness and collaboration on dementia.
4. Inclusive environment: families and care partners are integral to the model, with support, resources and a nurturing community that includes everyone affected by dementia.
5. Shared governance: Meeting Centres Scotland puts people living with dementia and their care partners at the centre of how the organisation is developed and run.

Our Commitment

Meeting Centres Scotland is committed to establishing and nurturing a network of these hubs across the nation. Through collaboration, education, research and a steadfast commitment to supporting people living with dementia, we aim to reshape the narrative around dementia so that a diagnosis is the start of a new chapter rather than the end of the story.

Strategy

Looking ahead

we will continue to grow the network while deepening quality and sustainability. Priorities for the year ahead include embedding the learning from the Royal Victoria Hospital Meeting Centre and publishing its full independent evaluation, scaling the Climate Wisdom project to further Centres and communities, progressing the development of Scotland's first prison-based Meeting Centre, and continuing to support individual Centres to secure their financial future. Overall, 2025 to 2026 has been a year of momentum for Meeting Centres Scotland, with the model continuing

Meeting Centres Scotland TRUSTEES' REPORT

for the financial year ended 31 March 2026

to influence policy and create lasting impact in the lives of people with dementia and those who care for them.

Meeting Centres Scotland's key strategic plans for the future are:

1. To continue expanding the network of Meeting Centres across Scotland, with an aim to double the number of Centres open or under development by the end of 2031.
2. To enhance the quality of dementia support by developing training and development for Meeting Centre staff, volunteers and members.
3. To increase the number of Meeting Centre members, reducing isolation and fostering social inclusion for people living with dementia.
4. To raise the visibility of the Meeting Centre model and influence policy at national and regional levels.
5. To embed the learning from the Royal Victoria Hospital Meeting Centre and publish its independent evaluation, and to progress the development of Scotland's first prison-based Meeting Centre.
6. To strengthen the sustainability of Meeting Centres and measure the impact of the model on individuals, families and the health and social care system.

Structure, Governance and Management

Structure

The Charity is a Scottish Charitable Incorporated Organisation (SCIO) registered on 27 September 2023. It is governed by a constitution which sets out the general structure of the organisation and consists of a two-tier model made up of:

1. The Members, who have a right to attend members' meetings, including the AGM, and appoint the Charity Trustees to serve on the Board and make decisions on changes to the constitution.
2. The Charity Trustees who hold regular meetings and control the activities of the organisation e.g. monitoring and managing its financial position.

Governance

The appointment and recruitment of trustees are determined by individuals who show a willingness to assist the current board. The current trustees consider whether the individual has the requisite skills and enthusiasm to fulfil the role identified by the trustees.

New trustees are invited to spend time with existing committee members, which provides them with information about the role and opportunities to ask questions. New trustees are encouraged to download and read the good practice guide available on the OSCR website.

Review of Achievements and Performance

April 2025 to March 2026

This has been a year of growth, innovation and influence for Meeting Centres Scotland (MCS). With support from the Scottish Government's Dementia Policy Unit under the Resilient Communities Programme Board (RCPB), we have expanded our reach, deepened our impact and strengthened the support we offer to people living with dementia and their families across Scotland. It has also been a year of great sorrow, as we marked the passing of our friend and co-founder, Ron Coleman.

Strengthening the Network

Investment through the RCPB has helped grow the network from 23 Meeting Centres in March 2025 to 37 now open, with a further 10 sites under development. Together the network reaches a total attendance of around 4,500 people each month across 17 local authority areas. New and emerging Centres span towns, cities, and remote and rural areas, including areas that rank high on the SIMD and minority ethnic communities, with lived experience embedded in governance and decision-making so that support is shaped by what matters most locally.

Seed funding has been committed to help trusted local organisations open new Centres. Sites opened or developed during the year include the Community Living Room in Eskdalemuir, Summerhill Community Centre in Dumfries, The Johnston in Kirkcudbright, Dementia Friendly Tweeddale in the Borders, Friends of Inch Hospital and Community in Aberdeenshire, Getting Better Together in Shotts, Past Times in Rutherglen, the Sunshine Social at North Edinburgh Arts in Muirhouse, new Centres across North and East Ayrshire in Saltcoats, Irvine, Kilmarnock and Dalmellington, Dundee United FC, Aberdeen FC and Ruthrieston Community Centre in Aberdeen and HMP Edinburgh prison. Each reflects the diversity of Scotland's communities and delivers dementia support that is place-based, inclusive and

Meeting Centres Scotland TRUSTEES' REPORT

for the financial year ended 31 March 2026
intergenerational.

Building Capacity and Quality

MCS has continued to invest in training and development for staff and volunteers across the network. Our five-week Meeting Centres training course ran twice during the year, with 19 participants drawn from universities, third sector organisations, volunteers and staff teams, complemented by an online academy. Online network meetings gave Centres a regular forum for peer learning, covering fundraising, community engagement and the Admiral Nurse programme, and The Network magazine continued to share impact stories, ideas and content written by members, teams and volunteers.

The new role of National Sustainability Lead started in June 2025, working with individual Centres to understand their financial position and plans and to identify funding, training and development opportunities. In a challenging funding environment, this support is helping Centres build resilience and plan for the longer term. Centres also contributed to a new practical dementia resource from the Care Inspectorate.

Policy and Influence

MCS continues to play a national leadership role in advocating for community-led dementia support. We have contributed to the implementation of Scotland's national dementia strategy, Everyone's Story, and worked with regional health and social care partnerships to embed Meeting Centres in local strategies. Centres in Lanarkshire took part in the Lanarkshire Dementia Delivery Board's Resilient Communities workstream, and our human rights-based approach to dementia support continued to attract national interest.

Major Projects and Partnerships

The year saw the launch and development of several significant projects that extend the reach and impact of the model.

Royal Victoria Hospital Meeting Centre ("The Clubbie"): the first hospital-based Meeting Centre in the UK, opened in August 2025 in partnership with NHS Tayside as a test of change, supported by around £230,000 of funding. It provides both in-patient support and community support, with members invited back each Friday after discharge to maintain friendships, interests and skills. In its first months, the Centre supported 30 individual members across more than 245 attendances, staffed by a team of three and seven volunteers. Early feedback recorded reduced stress and distress on the wards, reduced apathy, improved sleep, better nutrition and hydration, and increased socialisation. The Centre is the subject of an independent, ISRCTN-registered evaluation by the University of Worcester's Association for Dementia Studies, whose interim report in January 2026 found the Meeting Centre highly valued by patients, families and staff.

Climate Wisdom: a five-year initiative supported by around £1.5 million from The National Lottery Climate Action Fund, led by Outside the Box, with research partners Heriot-Watt University and the University of York. The project supports people living with dementia to take part in everyday climate action through storytelling, environmental arts and dementia-friendly climate hubs, beginning with a first cohort of 13 Meeting Centres across Angus, Dundee and STAND Fife, guided by a steering group made up in equal parts of people living with dementia, care partners and staff.

Angus "Small Supports": a two-year test of change by the National Development Team for Inclusion, supported by around £140,000, exploring a personalised, community-based approach to supporting people with dementia to live well at home.

Inclusive, anti-stigma work: development of Meeting Centres embedded within an African migrant and refugee community, in partnership with dementia awareness training from Age Scotland, addressing cultural perceptions that have left many families unsupported and isolated.

The Demented Poets: a creative storytelling documentary in memory of our co-founder, Ron Coleman, and featuring the voices of people living with dementia, taken on a community screening tour of Scotland and winning awards at two film festivals.

The Big Social and The Wee Social: our national gathering, held on 19 and 20 May 2025 at the Apex Hotel in Dundee, brought together 180 people to explore the 11 Essential Features of Meeting Centres, with contributions from Professor Rose-Marie Dröes and Professor Dawn Brooker and peer-led sessions from across Scotland. A follow-up Wee Social in Dumfries and Galloway in September welcomed more than 40 members from across the country.

Outcomes and Return on Investment

Across the network, Centres are improving daily life through reduced isolation and stronger peer support,

Meeting Centres Scotland TRUSTEES' REPORT

for the financial year ended 31 March 2026

strengthening links into health and social care pathways, and building community resilience. The RCPB investment has also leveraged at least £1.89 million in new funding within a year, strengthening multi-agency delivery with local communities, the NHS, universities and national charities, and supporting longer-term sustainability beyond the ini

Financial Review

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

At the end of the financial year the charity has assets of £134,373 (2025 - £133,076) and liabilities of £19,929 (2025 - £2,663). The net assets of the charity have decreased by £(15,969).

Reserves Position and Policy

Reserves Policy

The Trustees aim to maintain a reserve of unrestricted funds sufficient to meet three months' running costs for the charity, with an aspiration to hold six months' running costs. The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to those risks.

Reference and Administrative details

The Trustees record with great sadness the death of Ronald Coleman, the charity's co-founder and Chairperson, in 2025. Ron's vision and activism shaped Meeting Centres Scotland from its earliest days, and his contribution continues to guide the charity's work.

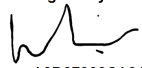
In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Pay Policy for Senior Staff

Salary scales for key management personnel are set against the equivalent local authority spinal scale points and reviewed annually.

The charity engages pro-actively with legislation, standards and codes which are developed for the sector.

Approved by the Board of Trustees on 20 July 2026 and signed on its behalf by:

Signed by:

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Mr Willy Gilder
Chairperson

Meeting Centres Scotland

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2026

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trust Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 20 July 2026 and signed on its behalf by:

Signed by:

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Mr Willy Gilder
Chairperson

Meeting Centres Scotland INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF MEETING CENTRES SCOTLAND

I have examined the financial statements of the charity for the financial year ended 31 March 2026, which comprise the Statement of Financial Activities, the Balance Sheet, the Accounting Policies and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that an audit is not required for this financial year under Regulation 10 (1) (a) to (c) of the 2006 Accounts Regulations and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 44(1) (c) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- the financial statements do not accord with those accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
- the financial statements do not comply with the accounting requirements of the Charities Act
- there is further information needed for a proper understanding of the accounts to be reached.

DocuSigned by:

Sheila Fazal

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Sheila Fazal CA

SHEILA FAZAL CA, SOCIAL ENTERPRISE ACCOUNTANCY SCOTLAND CIC

2nd Floor 48 West George Street

Glasgow

G2 1BP

Date: 20 July 2026

Meeting Centres Scotland

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2026

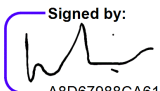
	Notes	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Incoming Resources							
Voluntary Income	2.1	1,760	-	1,760	34	-	34
Charitable activities							
- Grants from governments and other funders	2.2	-	488,197	488,197	-	371,234	371,234
Total incoming resources		1,760	488,197	489,957	34	371,234	371,268
Resources Expended							
Charitable activities	3.1	56,758	338,880	395,638	340	206,995	207,335
Other expenditure	3.2	29	110,259	110,288	-	117,500	117,500
Total Resources Expended		56,787	449,139	505,926	340	324,495	324,835
Net incoming/outgoing resources before transfers		(55,027)	39,058	(15,969)	(306)	46,739	46,433
Gross transfers between funds		62,927	(62,927)	-	39,993	(39,993)	-
Net movement in funds for the financial year		7,900	(23,869)	(15,969)	39,687	6,746	46,433
Reconciliation of funds:							
Total funds beginning of the year	13	59,687	70,726	130,413	20,000	63,980	83,980
Total funds at the end of the year		67,587	46,857	114,444	59,687	70,726	130,413

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Meeting Centres Scotland
BALANCE SHEET
as at 31 March 2026

	Notes	2026 £	2025 £
Fixed Assets			
Tangible assets	10	1,540	2,044
Current Assets			
Debtors	11	1,272	1,265
Cash at bank and in hand		131,561	129,767
		132,833	131,032
Creditors: Amounts falling due within one year	12	(19,929)	(2,663)
Net Current Assets		112,904	128,369
Total Assets less Current Liabilities		114,444	130,413
Funds			
Restricted funds		46,857	70,726
General fund (unrestricted)		67,587	59,687
Total funds	13	114,444	130,413

Approved by the Board of Trustees and authorised for issue on 20 July 2026 and signed on its behalf by

Signed by:

A8D67988CA614B5...

Mr Willy Gilder
Chairperson

Meeting Centres Scotland ACCOUNTING POLICIES

for the financial year ended 31 March 2026

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)", and "The Financial Reporting Standard for Smaller Entities (effective January 2015)".

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted designated funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Incoming Resources

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Resources Expended

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	25% Straight line
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Taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Meeting Centres Scotland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2026

1. GENERAL INFORMATION

Meeting Centres Scotland is a charity incorporated in the Scotland. The registered office of the charity is 62 Glamis Road, Kirriemuir, Angus, DD8 5DD which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. INCOME

2.1 DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
Donations and legacies	1,760	-	1,760	34

2.2 CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2026 £	2025 £
Grants from governments and other co-funders: Income from charitable activities	-	488,197	488,197	371,234

3. EXPENDITURE

3.1 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2026 £	2025 £
Expenditure on charitable activities	-	-	393,281	393,281	204,617
Governance Costs (Note 3.3)	-	-	2,357	2,357	2,718
	-	-	395,638	395,638	207,335

3.2 OTHER EXPENDITURE	Direct Costs £	Other Costs £	Support Costs £	2026 £	2025 £
Other expenditure	110,000	288	-	110,288	117,500

3.3 GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2026 £	2025 £
Charitable activities - governance costs	-	-	2,357	2,357	2,718

3.4 SUPPORT COSTS	Charitable Activities £	Governance Costs £	2026 £	2025 £
Travel and Accommodation	20,562	-	20,562	33,355
Depreciation	1,632	-	1,632	1,256
Office Rent	-	-	-	3,000
Event Costs	18,172	-	18,172	7,432
Conference Costs	28,315	-	28,315	5,400
Sundries	10,885	-	10,885	674
Marketing & Advertising	3,632	-	3,632	12,312
Accounting fee	-	2,357	2,357	2,718
Staff Costs	299,288	-	299,288	131,910
IT Software & Consumables	6,057	-	6,057	7,505
Insurance	1,271	-	1,271	1,278
Printing, Stationery & Telephone	3,467	-	3,467	495
	393,281	2,357	395,638	207,335

continued

Meeting Centres Scotland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2026

4. ANALYSIS OF SUPPORT COSTS

	2026	2025
	£	£
Travel and Accommodation	20,562	33,355
Depreciation	1,632	1,256
Office Rent	-	3,000
Event Costs	18,172	7,432
Conference Costs	28,315	5,400
Sundries	10,885	640
Marketing & Advertising	3,632	12,312
Accounting fee	2,357	2,718
Staff Costs	299,288	131,910
IT Software & Consumables	6,057	7,505
Insurance	1,271	1,278
Printing, Stationery & Telephone	3,467	495
	395,638	207,301

5. DIRECT COSTS- SEED FUNDING AWARD PAYMENTS year to 31 March 2026

	2026	2025
	£	£
Aberdeen Football Club Community Trust	10,000	-
Ayrshire Independent Living Network	25,000	-
Dundee United Community Trust	20,000	-
Ruthrieston Community Centre	10,000	-
Cowal Elderly Befrienders	15,000	-
Ayr United Football Academy	10,000	-
Stonehaven Town Partnership	10,000	-
Scottish Prison Service	10,000	-
	110,000	-

6. DIRECT COSTS- SEED FUNDING AWARD PAYMENTS year to 31 March 2025

	2026	2025
	£	£
Stonelaw Parish Church	-	15,000
Summerhill Community	-	12,500
The Economic Forum	-	10,000
Getting Better Together	-	15,000
Kirkcudbright Development	-	12,500
Upper Eskdale Development	-	12,500
North Edinburgh	-	12,500
Multiple Sclerosis	-	15,000
Dementia Friendly Tweeddale	-	12,500
	-	117,500

7. NET INCOMING RESOURCES

	2026	2025
	£	£
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	1,632	1,256

continued

Meeting Centres Scotland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2026

8. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2026 Number	2025 Number
Administration	6	4
Management	2	1
	<u>8</u>	<u>5</u>

The staff costs comprise:

	2026 £	2025 £
Wages and salaries	192,512	113,067
Social security costs	60,244	11,220
Pension costs	29,092	7,623
	<u>281,848</u>	<u>131,910</u>

9. STAFF COSTS

No employee earned more than £60,000 during the year. (2025: None).

10. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2025	3,769	3,769
Additions	1,128	1,128
	<u>4,897</u>	<u>4,897</u>
At 31 March 2026		
Depreciation		
At 1 April 2025	1,725	1,725
Charge for the financial year	1,632	1,632
	<u>3,357</u>	<u>3,357</u>
At 31 March 2026		
Net book value		
At 31 March 2026	<u>1,540</u>	<u>1,540</u>
At 31 March 2025	<u>2,044</u>	<u>2,044</u>

11. DEBTORS

	2026 £	2025 £
Prepayments and accrued income	<u>1,272</u>	<u>1,265</u>

continued

Meeting Centres Scotland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2026

12. CREDITORS	2026	2025
Amounts falling due within one year	£	£
Accruals and deferred income:		
Pension accrual	1,608	428
Other accruals	18,321	2,235
	19,929	2,663

13. FUNDS			
13.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
At 1 April 2024	20,000	63,980	83,980
Movement during the financial year	39,687	6,746	46,433
At 31 March 2025	59,687	70,726	130,413
Movement during the financial year	7,900	(23,869)	(15,969)
At 31 March 2026	67,587	46,857	114,444

13.2 ANALYSIS OF MOVEMENTS ON FUNDS	Balance	Income	Expenditure	Balance
	1 April			31 March
	2025			2026
	£	£	£	£
Restricted funds				
Age Scotland	29,195	3,000	32,195	-
Scottish Government	3,557	307,316	260,485	1,736
National Lottery - Conference Fund	9,701	-	9,701	-
R S Macdonald	2,073	-	2,073	-
NHS Tayside Charitable Fund	26,200	75,773	94,053	-
Annie McLean Trust- Garden Hearts	-	3,945	921	3,024
Angus Rural Partnership - Community-Led Vision Fund	-	7,500	-	5,625
Dundee City Council - Common Good Fund	-	2,023	1,704	319
National Lottery - Sustainability Fund	-	49,280	22,190	22,610
NHS Tayside - Alzheimers Conference - Bologna	-	1,355	1,355	-
NHS Tayside - Dundee Demented Post	-	930	930	-
Outside The Box Development Support Limited-Support	-	29,762	19,950	9,812
Outside The Box Development Support Limited-Steering Group	-	2,500	947	1,553
Outside The Box Development Support Limited-The Clubbie	-	3,500	1,322	2,178
Scottish Communities Funding - The Wee Social	-	1,313	1,313	-
	70,726	488,197	449,139	46,857
Unrestricted funds				
Unrestricted General	59,687	1,760	56,787	67,587
Total funds	130,413	489,957	505,926	114,444

Meeting Centres Scotland
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13.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Total
	£	£	£	£
Restricted funds	1,106	63,249	(17,498)	46,857
Unrestricted general funds	434	69,584	(2,431)	67,587
	1,540	132,833	(19,929)	114,444

14. TRANSFERS BETWEEN FUNDS

Part of the grant funding received is for a management fee, which is transferred to unrestricted reserves.

15. RELATED PARTY TRANSACTIONS

There were no trustees' remuneration or benefits for the year to 31 March 2026 (2025: None)
During the year no trustees were reimbursed any expenses. (2025: None)
Due to the role of the charity to provide support and develop Outside the Box Development Support Limited, the CEO is also a trustee of Outside the Box Development Support Limited.

16. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.