Dundee and Angus ADHD Support Group SCIO

Annual report and financial statements for the year to 31st October 2025

Scottish Charity Number SC044329

Contents

Charity information

Trustees:

Georgia Cruickshank	Chairperson
Angela Smith	Vice Chair
Sandra Mitchell	Trustee
Shona Bryce	Treasurer
Phillipa Montador	Trustee

Charity Registered Number:

SC044329

Principal address:

Unit 15, Manhattan Works, Dundonald Street, Dundee DD3 7PY

Independent Examiners:

AFM Solutions Limited, Chartered Management Accountants, 8 Tayview Drive, Liff, Dundee, DD2 5PF

Company Status:

SCIO

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Trustees' report for the year ended 31st October 2025

The trustees present their report and financial statements for the year ended 31st October 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statement and comply with the charity'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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

The annual report can be found from page 15 onwards.

Financial Review

During this financial year the charity made a net gain £44,990 (2024 : deficit of £81,123) This is made up of an increase in unrestricted reserves of £1,010 and an increase in restricted reserves of £43,980.

Reserves Policy

The trustees' policy on reserves is to hold sufficient cash balances, equal to 3 months of core expenditure, to allow the charity to meet its day to day working capital requirements and remain as a going concern. This amounts to total reserves of £103,875 (2024 : £58,885) and the policy has been met.

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Statement of trustees responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Standards.

Charity 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 charity and of the surplus or deficit of the charity for that year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Accounts (Scotland) Regulations 2006 (as amended), the Charities and Trustee Investment (Scotland) Act 2005 and the constitution of the charity. 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.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees and signed on their behalf by:

....
Georgia Cruickshank
Chairperson / Trustee

15th July 2026
....
Date

Independent examiner's report to the Trustees of Dundee & Angus ADHD Support Group SCIO

I report on the accounts and financial statements of the charity for the year ended 31st October 2025 which are set out on pages **9 to 14**.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (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 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the trustees, as a body, for my work or for this report

Basis of independent examiner's statement
My examination is 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 seeks 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 I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement
In the course of my examination, no matter has come to my attention:

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

(i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
(ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations; have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.
In the course of my examination, no matter has come to my attention

Steven Mason

Steven Mason FCMA — Dated 15th July 2026
Chartered Management Accountant
For and on behalf of AFM Solutions Limited
8 Tayview Drive, Liff, Dundee, DD2 5PF

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Statement of Financial Activities
Year ended 31st October 2025

	Note	Unrestricted General Fund	Restricted Various	2025 Total	2024 Total
Incoming resources		£	£	£	£
Incoming resources from generating funds					
- Voluntary income	2	50,926	192,638	243,563	166,819
- Investment income (bank interest/dividends)		181	-	181	-
Income resources from charitable activities	3	29,893	-	29,893	28,059
Total Income		81,000	192,638	273,637	194,878
Resources Expended					
Cost of Generating Funds					
- Charitable activities	4	79,990	148,657	228,647	276,000
- Other resources expended		-	-	-	-
Total Expenditure		79,990	148,657	228,647	276,000
Net income/(expenditure) and net movement in funds before gains and losses on investments		1,010	43,981	44,990	- 81,123
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		1,010	43,981	44,990	- 81,123
Gross transfers between funds		-	-	-	-
Net movement in funds		1,010	43,981	44,990	- 81,123
Reconciliation of Funds					
Total Funds b/fwd		26,360	32,526	58,885	140,008
Total Funds c/fwd		27,369	76,506	103,875	58,885

The company has no gains or losses other than the results shown for the year. The turnover and reported results are in respect of continuing operations.

The notes on pages 9 to 14 form part of these financial statements.

Balance sheet as at 31st October 2025

	Notes		2025		2024
		£	£	£	£
Fixed assets					
Tangible assets	6		-		3,691
Investments			-		-
			-		3,691
Current assets					
Debtors	7	-		24,224	
Bank balances and deposits		107,978		33,999	
		107,978		58,222	
Current liabilities					
Creditors due within one year	8	- 4,102		- 3,028	
Net current assets			103,875		55,194
Total assets less current liabilities			103,875		58,885
Represented by					
Unrestricted funds			27,369		26,360
Restricted funds			76,506		32,526
Total funds	10		103,875		58,885

The financial statements were approved by the trustees on 15th July 2026

....
Shona Bryce
Trustee

15th July 2026
....
Date

The notes on pages 9 to 14 form part of these financial statements.

Notes to the accounts as at 31st October 2025

1 Accounting Policies

Charity information

Dundee and Angus ADHD Support Group SCIO is a charity registered with the Scottish Charity Regulator (registration number SC044329).

Accounting convention

The financial statements have been prepared in accordance with the charity'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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of cash flows.

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

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity 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.

Income

Income is recognised when the charity is legally entitled to it where 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 charity has been notified of the donation, unless performance conditions require deferral of the amount.

Donations, legacies and similar incoming resources are included in the year in which they are receivable, when the charity has unconditional entitlement to the resources.

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to do so.

Total resources expended include the allocation of support costs to the various expenditure categories set out in the statement of financial activities.

Costs allocated to fundraising and publicity are those costs incurred on activities undertaken to generate funds for use by the charity.

Costs of charitable activity comprise all the resources applied by the charity in undertaking its work to meet its charitable objectives.

Support costs have been allocated to activities on a basis consistent with the use of resources.

Governance costs are the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activities.

Tangible fixed assets

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 basis:

- Fixtures, fittings and equipment 33.33% straight line

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.

Funds

Funds generated or drawn on via the Statement of financial activities are classified as either restricted funds or unrestricted funds, defined as follows:

- Restricted funds are subject to specific conditions which may be declared by the donor or with authority, e.g. by the restrictive wording of an appeal. Some are restricted income funds expended at the discretion of the trustees. Others are capital where the assets are required to be invested for long-term use.

- Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objectives of the charity.

A transfer is made from unrestricted funds to restricted funds to compensate fully all restricted funds which would otherwise be in deficit at the accounting date.

Incoming Resources

2 Voluntary income

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
External Funding	25,000	192,638	217,638	141,283
Other Donations and Collections	25,926	-	25,926	25,536
	50,926	192,638	243,563	166,819

3 Charitable activities

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Youth Club	22,856	-	22,856	25,169
ActivityWeek	575	-	575	1,056
Tuck Shop	-	-	-	177
Other fundraising activities	6,462	-	6,462	1,656
	29,893	-	29,893	28,059

4 Resources expended

	Basis of allocation	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Direct Costs					
Gross trading payments (youthclub/tuckshop/workshops)	Direct	1,999	2,505	4,504	10,807
Payments relating directly to charitable activities	Direct	43,054	24,489	67,544	115,268
Costs to support activities (rent/insurance/heat & light)	Direct	19,411	23,142	42,553	51,358
Seminar/Education Workshops	Direct	1,772	14,073	15,844	5,480
Administration office costs	Direct	13,254	115	13,369	11,369
Admin/Youth Group Salaries	Direct	-	84,334	84,334	81,219
Audit / independent examination	Direct	500	-	500	500
		79,990	148,657	228,647	276,000

5 Employees

Number of employees	2025 No.	2024 No.
The average monthly number of employees during the year was:		
Full-time Equivalent	1	1
Part-time Equivalent	10	13

Employment Costs	2025 £	2024 £
Wages & Salaries	137,572	171,414
Social security costs	11,830	10,611
Pension costs	3,902	4,477
	153,303	186,502

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

None of the trustees received any remuneration in either year from the charity.

Expenses of NIL were reimbursed to trustees (2024 - NIL)

6 Tangible fixed assets

	Plant & Equipment £	Fixtures & Fittings £	Total £
Cost			
Cost at 1st November 2024	44,303	9,997	52,624
Additions	-	-	-
At 31st October 2025	44,303	9,997	54,299
Depreciation			
At 1st November 2024	40,972	9,637	50,608
Charge for year	3,331	360	3,691
At 31st October 2025	44,303	9,997	54,299
Net Book Value			
At 31st October 2025	-	-	-
At 31st October 2024	3,331	360	3,691

7 Debtors

	2025	2024
	£	£
Accrued Income - Tayside Family Worker Fund	0	24,224
	-	24,224

8 Creditors

	2025	2024
	£	£
Trade Creditors	500	500
HMRC - PAYE	1,638	1,927
Pension Liability	1,964	601
	4,102	3,028

9 Retirement benefit schemes

Defined contribution schemes

The charity contributes to a defined contribution scheme with NEST (National Employment Savings Trust) in respect of staff. Contributions are charged to the income and expenditure account when paid. The pension costs charged in the statement of financial activities represent the contributions payable by the charity during the year. The charge to the profit or loss in respect of defined contribution schemes was £3,902 (2024 - £4,477).

10 Funds and reserves

			2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Opening balance	26,360	32,526	58,885	140,008
Surplus / (Deficit)	1,010	43,980	44,990	-81,123
	27,369	76,506	103,875	58,885

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Restricted reserves	Balance at 31 October 2025 £	
Youth Scot	£	8,774
Agnes Hunter IMPACT	£	3,538
DVVA Adult Fund	£	9,015
BETTER BREAKS (Angus)	£	17,509
HFK Activities	£	2,109
Angus Adults (incl. Angus Adult Fund)	£	10,022
Big Lottery	£	25,538
TOTAL RESTRICTED RESERVES	£	76,506

11 Related party transactions

There were no such transactions.