Charity registration number SC048607 (Scotland)

KIRRIE CONNECTIONS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

KIRRIE CONNECTIONS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Marshall, Chairman A Mollison, Treasurer R Hamilton E Bennet J Dillon
CEO	Jacqui Dillon
Charity number (Scotland)	SC048607
Principal address	29 Roods Kirriemuir Angus DD8 4HN
Independent examiner	Lesley Campbell, CA Findlays Audit Limited 11 Dudhope Terrace Dundee DD3 6TS
Bankers	Bank of Scotland PO Box 23581 Edinburgh EH1 1WH

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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 charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Objectives and activities

At Kirrie Connections our mission is to enhance the quality of life for individuals affected by dementia and their families and care partners through providing evidence based local support that puts the focus on living well with dementia. We aim to ensure that everyone living with dementia in our locality is offered high quality support that enhances social connectedness, promotes wellbeing and where everyone is treated with respect and dignity. We promote emotional connections and encourage peer support that can alleviate isolation and improve wellbeing and encourage connections with the wider community to achieve better understanding and combat stigma.

Kirrie Connections' main focus of work is the “Meeting Centre” model. Meeting Centres provide community-based social, emotional, and practical support for people living with dementia and their families and care partners, which helps them to adjust to the changes dementia brings. The Charity is the first in Scotland to operate a Meeting Centre and Kirrie Connections work closely with our academic partners, the Association of Dementia Studies at The University of Worcester to evidence and evaluate our work, underpinning its evidence base.

Grant making policy

Kirrie Connections made one off grants in the year to organisations aligned with its charitable objectives. Grants were awarded to other Meeting Centers that support individuals and families affected by dementia, thereby contributing to the charity’s aims and objectives.

Volunteers

Kirrie Connections have a wonderful support team of around 20 volunteers. Our Board of Directors who provide strategic leadership and governance and our Meeting Centre volunteers who support the running of the sessions - helping with lunch, providing companionship, sharing stories and encouraging and promoting engagement for all of the members . The volunteers are an essential part of what we do, bringing so much added value and their commitment ensures we provide person centred support for everyone who attends.

Achievements and performance

Significant activities and achievements against objectives

Since the purchase of a new building in January 2021, demand has consistently increased and in August 2025 Kirrie Connections completed on a significant capital project, establishing a transformative extension to its existing premises. This project involved the construction of an annexe, providing additional multi-purpose space, improved accessibility and designed with dementia friendly principles at its core. The project was funded through a mix of public sector funding, charitable trusts and foundations and private donations. Final expenditure aligned closely with the approved budget, demonstrating sound financial management and governance. Operating Monday to Friday from 9-5, the building hosts a variety of peer support sessions and a diverse programme of creative and physical activities, with a a fully enclosed garden and workshop completing the works. Importantly, the building has also become a valuable resource for the wider community, being utilised by several other organisations including Universities of Edinburgh and Dundee, other third sector organisations and as a surgery for local MSPs. This expansion of our reach is a testament to the impact and value of our work.

The work of the Charity has been recognised at a national level, and with the new umbrella organisation Meeting Centres Scotland working alongside the Scottish Government’s Dementia Policy Unit on the design and implementation of the new National Dementia Strategy, Kirrie Connections will continue to demonstrate the impact of the Meeting Centre model and serve as the national demonstrator site. Kirrie Connections’ work has also been acknowledged internationally, and have presented at the International Conference on Integrated Care in Antwerp and the Alzheimer’s Europe conference in Helsinki.

Financial review

At the year end there was a deficit of £420,342 compared to a surplus of £582,629 in 2025. Total reserves at the year end was £622,570 of which £276,727 are unrestricted.

The Trustees aim to maintain a reserve of unrestricted funds which is sufficient to meet at least 3 months running costs for the charity.

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 the major risks.

Reserves policy

It is the policy of the charity 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 charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves is not currently being met.

Principal funding sources

Kirrie Connections are supported by Angus Health and Social Care Partnership each year. We have also secured funding from the National Lottery Community Fund in 2025 for 5 years and receive regular donations as well as sourcing grants from available funders that meet our project aims. We also generate revenue from our members fees each year and these are reviewed annually .

Plans for future periods

The Charity has completed a new capital project and has opened a new Community Annexe, completing in August 2025. This includes the development of outside space, perfectly designed with the needs of people living with dementia at the heart of the design. This expansion has alleviated the capacity pressures that may have meant introducing waiting lists for our service and will ensure we can continue to provide expert support to everyone affected by dementia in the Community and surrounding areas.

The Charity's targets for the next year are:

1. – By 2027 we will have supported 100 people living with dementia and 75 family carers directly through Kirrie Connections.
2. . By 2027 we will have generated regular income from the rental of our new Community Annexe.
3. – By 2027 we will have developed income generation streams which will cover, at a minimum, 33% of our running costs.

We have a high level of confidence in our goals and their achievability. Our board will review progress towards these goals on a quarterly basis.

Structure, governance and management

The Charity is a Scottish Charitable Incorporated Organisation (SCIO) registered on 7 August 2018. 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 take decisions on changes to the constitution.

4. The Charity Trustees who hold regular meetings and control the activities of the organisation e.g. monitoring and controlling its financial position.

KIRRIE CONNECTIONS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees who served during the year and up to the date of signature of the financial statements were:

D Marshall, Chairman	
A Mollison, Treasurer	
G Galloway	(Resigned 31 October 2025)
R Hamilton	
E Bennet	
F Giblin	(Resigned 28 February 2026)
J Dillon	

Recruitment and appointment of trustees

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

The trustees manage the direction of the charity, whereas the day-to-day operation of Kirrie Connections is delegated to the leadership team of the CEO and Deputy Manager

As per the constitution, all trustees must first be members and are elected at the AGM. Trustee posts are three years, after which they must retire from office but may then be re-elected. The board may at any time appoint any eligible member to be a trustee. There should be a minimum of 3 trustees and a maximum of 7.

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

Salary scales for key management personnel are set against the equivalent local authority spinal scale points and are reviewed on an annual basis.

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

D.R. Marshall

D Marshall, Chairman

Trustee

26 August 2026

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KIRRIE CONNECTIONS

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 5 to 24.

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 Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

Basis of independent examiner's statement
My examination is 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 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 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

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
   - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

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

Lesley Campbell

Lesley Campbell, CA

Findlays Audit Limited
11 Dudhope Terrace
Dundee
DD3 6TS
26 August 2026

KIRRIE CONNECTIONS

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 from:					
Donations and legacies	3	110,418	161,408	271,826	826,668
Charitable activities	4	2,129	-	2,129	4,555
Other trading activities	5	1,487	-	1,487	1,346
Total income		114,034	161,408	275,442	832,569
Expenditure on:					
Charitable activities	6	103,018	157,294	260,312	249,940
Total expenditure		103,018	157,294	260,312	249,940
Net income		11,016	4,114	15,130	582,629
Transfers between funds		(477)	477	-	-
Other recognised gains and losses:					
Revaluation of tangible fixed assets		-	(435,472)	(435,472)	-
Net movement in funds		10,539	(430,881)	(420,342)	582,629
Reconciliation of funds:					
Fund balances at 1 April 2025		266,188	776,724	1,042,912	460,283
Fund balances at 31 March 2026		276,727	345,843	622,570	1,042,912

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 8 to 24 form part of these financial statements.

KIRRIE CONNECTIONS

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 from:				
Donations and legacies	**3**	88,358	738,310	826,668
Charitable activities	**4**	4,555	-	4,555
Other trading activities	**5**	1,232	114	1,346
Total income		94,145	738,424	832,569
Expenditure on:				
Charitable activities	**6**	51,690	198,250	249,940
Total expenditure		51,690	198,250	249,940
Net income and movement in funds		42,455	540,174	582,629
Reconciliation of funds:				
Fund balances at 1 April 2024		223,733	236,550	460,283
Fund balances at 31 March 2025		266,188	776,724	1,042,912

KIRRIE CONNECTIONS

BALANCE SHEET

AS AT 31 MARCH 2026

		2026		2025	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	**12**		423,428		638,686
Current assets					
Debtors	**13**	51,723		92,259	
Cash at bank and in hand		169,541		345,511	
		221,264		437,770	
Creditors: amounts falling due within one year	**14**	(22,122)		(33,544)	
Net current assets			199,142		404,226
Total assets less current liabilities			622,570		1,042,912
The funds of the charity					
Restricted income funds	**17**		345,843		776,724
Unrestricted funds	**16**		276,727		266,188
			622,570		1,042,912

The notes on pages 8 to 24 form part of these financial statements.

The financial statements were approved by the trustees on 26 August 2026

D.R. Marshall

D Marshall, Chairman
Trustee

1 Accounting policies

Charity information

Kirrie Connections is a charity registered in Scotland. The principal address is 29 Roods, Kirriemuir, DD8 4HN.

1.1 Basis of preparation

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), 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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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 £.

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 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.

1.3 Charitable funds

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

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 charity 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 charity 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 charity 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.

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 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:

Property	2% straight line per annum
Plant and machinery	25% straight line per annum
Fixtures and Fittings	25% straight line per annum
Office equipment	25% straight line per annum

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.

Properties whose fair value can be measured reliably are held under the revaluation model and are carried at a revalued amount, being their fair value at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The fair value of the land and buildings is usually considered to be their market value.

Revaluation gains and losses are recognised in other recognised gains and losses and accumulated in equity, except to the extent that a revaluation gain reverses a revaluation loss previously recognised in net income/(expenditure) or a revaluation loss exceeds the accumulated revaluation gains recognised in equity; such gains and loss are recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity 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 Accounting policies **(Continued)**

1.9 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

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 charity’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 charity’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.

2 Critical accounting estimates and judgements (Continued)

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.

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	56,099	-	56,099	21,539	735	22,274
Grants	4,924	161,408	166,332	20,000	737,575	757,575
Membership fees	49,395	-	49,395	46,819	-	46,819
	110,418	161,408	271,826	88,358	738,310	826,668
Donations and gifts						
Aberbrothock Skea Trust	2,500	-	2,500	-	-	-
C M Hendrie Charitable Trust	7,500	-	7,500	-	-	-
DWT Cargill Fund	10,000	-	10,000	-	-	-
Montrose Port Authority	2,000	-	2,000	-	-	-
Webster Charitable Trust	5,000	-	5,000	-	-	-
Kinnordy Estate	6,000	-	6,000	-	-	-
Other	23,099	-	23,099	21,539	735	22,274
	56,099	-	56,099	21,539	735	22,274

3 Income from donations and legacies **(Continued)**

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Grants						
Angus Council - PBIP Grant for Extension	-	-	-	-	280,101	280,101
NHS Charitable Foundation	4,924	37,903	42,827	-	100,000	100,000
The Big Lottery Fund - Improving Lives	-	-	-	-	60,000	60,000
Clothworkers Foundation	-	-	-	-	40,000	40,000
H&SC Alliance Grant	-	-	-	-	38,862	38,862
Angus Council	-	48,476	48,476	-	29,956	29,956
Angus Rural Partnership	-	-	-	-	22,589	22,589
Garfield Weston	-	-	-	20,000	-	20,000
The Big Lottery Fund	-	-	-	-	20,000	20,000
Nicoll Charitable Foundation	-	5,000	5,000	-	14,750	14,750
Angus Council - Additional funding for extension	-	-	-	-	50,000	50,000
The Big Lottery Community Fund	-	43,036	43,036	-	41,782	41,782
WM Thomson & Son	-	-	-	-	10,000	10,000
R S MacDonald	-	-	-	-	8,550	8,550
SGN - Centre for Sustainable Energy	-	6,526	6,526	-	7,685	7,685
Screwfix Foundation	-	-	-	-	3,650	3,650
Go Further Fund	-	-	-	-	3,000	3,000
Age Scotland	-	4,151	4,151	-	2,650	2,650
Luminate	-	-	-	-	2,000	2,000
National Academy for Social Prescribing	-	1,000	1,000	-	2,000	2,000
SSEN Transmission	-	5,000	5,000	-	-	-
Home Family Community Partnership	-	1,000	1,000	-	-	-
Outside The Box	-	4,000	4,000	-	-	-
Angus Council - RESTART	-	5,316	5,316	-	-	-
	4,924	161,408	166,332	20,000	737,575	757,575

KIRRIE CONNECTIONS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

4 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Meeting Centre		
Training income	99	-
Charitable rental income	2,030	4,555
	2,129	4,555

5 Income from other trading activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fundraising events	1,487	-	1,487	1,232	114	1,346

6 Expenditure on charitable activities

	Meeting Centre 2026 £	Meeting Centre 2025 £
Direct costs		
Staff costs	148,403	150,687
Depreciation and impairment	15,952	8,692
Training	1,029	553
Telephone	1,319	983
Repairs	10,344	5,077
Heat & Light	6,648	5,931
Meeting and group costs	31,497	20,565
Purchases	9,512	6,039
Advertising and promotion	864	7,890
Bank charges and interest	854	883
Grant clawback	15,404	-
	241,826	207,300
Grant funding of activities (see note 7)	2,200	23,344
Share of support and governance costs (see note 8)		
Support	10,886	13,296
Governance	5,400	6,000
	260,312	249,940
Analysis by fund		
Unrestricted funds	103,018	51,690
Restricted funds	157,294	198,250
	260,312	249,940

7 Grants payable

	Support Hub 2026 £	Support Hub 2025 £
Grants to institutions:		
Arbroath Connections	-	23,344
Grants to individuals	2,200	-
	2,200	23,344

The charity supported 22 individuals with fuel vouchers of £100, to aid with rising fuel costs.

All grants paid are to provide support to individuals living with dementia and their families in Angus.

8 Support costs allocated to activities

	Meeting Centre 2026 £	**Total 2025 £**
Legal and professional	4,925	1,183
Insurance	3,741	9,804
Subscriptions	2,220	2,309
Governance	5,400	6,000
	16,286	19,296

Governance costs comprise:	**2026 £**	**2025 £**
Audit fees - last year under accrual	1,200	6,000
Independent Exam	4,200	-
	5,400	6,000

9 Trustees

None of the trustees (or any persons connected with them) received any expenses or benefits from the charity during the year in there capacity as trustee.

10 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	6	6

Employment costs	2026 £	2025 £
Wages and salaries	139,092	140,006
Social security costs	6,153	7,822
Other pension costs	3,158	2,859
	148,403	150,687

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

Remuneration of key management personnel
The remuneration of key management personnel is as follows:

	2026 £	2025 £
Aggregate compensation	49,556	47,296

11 Taxation

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

12 Tangible fixed assets

	Property	Plant and machinery	Fixtures and Fittings	Office equipment	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2025	650,135	3,914	13,241	2,285	669,575
Additions	200,265	-	35,902	-	236,167
Revaluation	(450,399)	-	-	-	(450,399)
At 31 March 2026	400,001	3,914	49,143	2,285	455,343
Depreciation and impairment					
At 1 April 2025	14,927	3,914	9,763	2,285	30,889
Depreciation charged in the year	5,029	-	10,924	-	15,953
Revaluation	(14,927)	-	-	-	(14,927)
At 31 March 2026	5,029	3,914	20,687	2,285	31,915
Carrying amount					
At 31 March 2026	394,972	-	28,456	-	423,428
At 31 March 2025	635,208	-	3,478	-	638,686

Land and buildings with a carrying amount of £835,473 were revalued at 30 July 2025 by Graham + Sibbald LLP, independent valuers not connected with the charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties.

At 31 March 2026, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £818,464 (2025 - £635,208).

The revaluation loss is disclosed in note 17.

13 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Trade debtors	-	10
Other debtors	51,348	91,784
Prepayments and accrued income	375	465
	51,723	92,259

14 Creditors: amounts falling due within one year

	2026	2025
	£	£
Other taxation and social security	3,546	3,225
Other creditors	13,637	-
Accruals and deferred income	4,939	30,319
	22,122	33,544

15 Retirement benefit schemes

	2026	2025
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	3,158	2,859

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

16 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	Gains and losses	At 31 March 2026
	£	£	£	£	£	£
General funds	266,188	114,034	(103,018)	(477)	-	276,727

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
General funds	223,733	94,145	(51,690)	-	-	266,188

17 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	Gains and losses	At 31 March 2026
	£	£	£	£	£	£
Capital Funds	34,363	-	(498)	2,989	-	36,854
Capital Funds - Extension	605,254	15,000	(10,327)	(419,090)	-	190,837
Self Management Fund	28,483	-	(28,483)	-	-	-
Big Lottery Community Fund	41,679	43,036	(40,873)	-	-	43,842
Community Mental Health and Well Being Fund	1,333	-	(598)	-	-	735
HSCP Core	16	48,476	(21,218)	-	-	27,274
Mclay Dementia Trust	10,000	-	(10,000)	-	-	-
NHS Charitable Foundation	2,059	-	-	-	-	2,059
Partnership Development Fund	39	-	(39)	-	-	-
R S MacDonald Charitable Trust - Pathfinders	15,027	-	(15,027)	-	-	-
Third Sector Energy Performance Support	26,840	-	(109)	(18,695)	-	8,036
SGN - Centre for Sustainable Energy	5,092	6,526	(9,336)	-	-	2,282
Power of Music Fund	23	1,000	(1,016)	-	-	7
The Big Lottery Fund - Awards for All	1,782	-	(2,259)	477	-	-
Screwfix Foundation	3,650	-	(913)	-	-	2,737
See Hear	970	-	(3)	(676)	-	291
About Dementia - Peer Support	114	-	(114)	-	-	-
SSEN Transmission	-	5,000	(4,008)	-	-	992
Age Scotland - Peer to Peer Funding Programme	-	4,151	(4,151)	-	-	-

17 Restricted funds **(Continued)**

NHS Tayside Charitable Foundation - Strengthening Sustainability	-	27,903	(300)	-	-	27,603
Outside The Box - Climate Wisdom	-	4,000	(1,706)	-	-	2,294
NDTi - Home, Family, Community	-	1,000	(1,000)	-	-	-
Angus Council - RESTART	-	5,316	(5,316)	-	-	-
	776,724	161,408	(157,294)	477	-	781,315
Revaluation reserve	-	-	-	435,472	(435,472)	-

17 Restricted funds **(Continued)**

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
Capital Funds	35,110	-	(747)	-	-	34,363
Capital Funds - Extension	86,861	518,393	-	-	-	605,254
About Dementia Fund	-	2,650	(2,650)	-	-	-
Self Management Fund	18,025	38,862	(28,404)	-	-	28,483
Big Lottery Community Fund	3,163	41,679	(3,163)	-	-	41,679
Community Mental Health and Well Being Fund	5,353	-	(4,020)	-	-	1,333
HSCP Core	31,289	29,956	(61,229)	-	-	16
Improving Lives Grant	101	60,000	(60,101)	-	-	-
Mclay Dementia Trust	10,000	-	-	-	-	10,000
NHS Charitable Foundation	9,950	-	(7,891)	-	-	2,059
Partnership Development Fund	39	-	-	-	-	39
R S MacDonald Charitable Trust - Pathfinders	8,550	13,550	(7,073)	-	-	15,027
Third Sector Energy Performance Support	26,840	-	-	-	-	26,840
SGN - Centre for Sustainable Energy	-	7,684	(2,592)	-	-	5,092
Power of Music Fund	-	2,000	(1,977)	-	-	23
The Big Lottery Fund - Awards for All	-	20,000	(18,218)	-	-	1,782
Screwfix Foundation	-	3,650	-	-	-	3,650
See Hear	970	-	-	-	-	970
About Dementia - Peer Support	299	-	(185)	-	-	114
	236,550	738,424	(198,250)	-	-	776,724

17 Restricted funds **(Continued)**

The Capital Funds are a combination of the funds for the renovation project and will decrease by depreciation. These include the funds of The Community Climate Action Fund, The Town Regeneration Fund and The Community Innovation Fund.

Capital funds were also received during the year for the new building extension which include funds from Various funders: The Webster Memorial Trust, Just Giving and The Angus Rural Partnership Fund (for building works and solar panels), The NHS Foundation, Clothworker Foundation, Nicoll Charitable Foundation, Williamina McLaren Trust, Northwood trust and Angus Council.

The Self-Management Fund, received from Alliance Health & Social Care , is for Resilience Recovery and Development provided by the Scottish Government.

Big Lottery Community Fund for salaries.

The Community Mental Health and Wellbeing Fund is from Voluntary Action Angus for the garden renovation project at the property.

The HSCP Core Fund is to pursue the provision of support of carers of people with Dementia across Angus.

McLay Dementia Trust Fund is for increasing support for services for people with dementia and their carers.

NHS Charitable Foundation is for the creation of the Meeting Centre Documentary to promote the charity purpose.

Partnership Development Fund - Short Film (Age Scot - Amsterdam trip) to produce a short film about the development of the Meeting Centre in Scotland.

RS McDonald provided funding for the Pathfinder Project which aims to empowering people with neurological conditions to lead better lives and be involved in their communities

Third Sector Energy Performance Support Fund is for the development and installation of a new PV solar panel array for the roof and a new heat source air pump.

SGN - Centre for Sustainable Energy Fund for wages and fuel vouchers.

Power of Music Fund for project costs.

The Big Lottery Fund - Awards for All Funding for salaries.

Screwfix Foundation - Grant received for Workshop Costs

The See Hear fund which is for the sole purchase of a Hearing Loop and staff training on use of this equipment.

About Dementia - Peer Support Funding - Funding to support various project, including funding for staff, material etc.

SSEN Transmission - to provide 10 outings and support at least 15 people living with dementia on each trip.

Age Scotland - Peer to Peer Funding - to enable members to attend the Dementia Arts Festival 2025.

NHS Tayside Charitable Foundation - Strengthening Sustainability - awarded to contribute towards the core costs of running the centre

Outside The Box - Climate Wisdom - to support people with dementia and families in Angus.

NDTi - Home, Family, Community - Funded by NHS Tayside Charitable trust and hosted by National Development Team for Inclusion to support people with dementia and families in Angus.

Angus Council - RESTART - fund received for salaries costs of support worker placement.

18 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	186,288	237,140	423,428
Current assets/(liabilities)	90,439	108,703	199,142
	276,727	345,843	622,570

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	173,879	464,807	638,686
Current assets/(liabilities)	92,309	311,917	404,226
	266,188	776,724	1,042,912

19 Capital commitments

	2026 £	2025 £
Amounts contracted for but not provided in the financial statements:		
	2026 £	**2025 £**
Acquisition of property, plant and equipment	-	113,572

20 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Name of related party: G Galloway
Nature of relationship: Trustee
Nature of transaction: During the year, £300 (2025 - £3,000) was received from Meeting Centres Scotland for room hire fees. G Galloway who was a Trustee of the charity until October 2025, is the CEO of Meeting Centres Scotland.

Name of related party: G Galloway
Nature of relationship: Trustee
Nature of transaction: During the year, the charity received funds totalling £4,000 from Outside The Box Development support towards Climate Wisdom project. G Galloway served as a trustee for both charities during the year.

Name of related party: J Dillion
Nature of relationship: Trustee
Nature of transaction: The above named Trustee received remuneration, for the role of Chief Executive Officer, equitable to her contract of employment, with her salary authorised by the Board. This remuneration was for their role as CEO and did not relate to their duties as a Trustee.

K0040_KirrieConnections_Accounts for signing_YE310326

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