LGBT HEALTHY LIVING CENTRE
(LGBT HEALTH AND WELLBEING)

ANNUAL REPORT
AND FINANCIAL STATEMENTS

FOR YEAR ENDED 31 MARCH 2026

Charity Number SC034216
Company Number SC246290

WHITELAW WELLS
Chartered Accountants & Statutory Auditors
9 Ainslie Place
Edinburgh
EH3 6AT

LGBT HEALTHY LIVING CENTRE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2026

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LGBT HEALTHY LIVING CENTRE

BOARD'S ANNUAL REPORT

YEAR ENDED 31 MARCH 2026

The Board, who are Directors for the purpose of Company Law and Trustees for the purpose of Charity Law, are pleased to present their annual report together with the financial statements of the charity for the year ending 31 March 2026 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

Purposes

LGBT Healthy Living Centre (also known as LGBT Health and Wellbeing) was set up in 2003 to improve the health, wellbeing, and equality of lesbian, gay, bisexual and transgender (LGBTQ+) people in Scotland.

Today, we are Scotland's national charity for LGBTQ+ adults. We provide support services, create opportunities for connection and belonging, and work to influence the policies, systems, and services that shape LGBTQ+ people's lives.

Our work is rooted in the belief that every LGBTQ+ person should be able to access support, build meaningful connections, and live with dignity, confidence, and pride.

Aims and activities

LGBT Health and Wellbeing exists to improve the health and wellbeing of LGBTQ+ people across Scotland. We pursue this purpose by delivering high-quality services, strengthening communities, and influencing systems that affect LGBTQ+ people's lives.

Our four strategic objectives, as outlined in our 2023-2026 Strategic Plan, are to:
- Make a real difference to our community
- Generate funds from a diverse income stream, and increase awareness of our organisation
- Attract and retain the best possible team of staff and volunteers who are suitably placed to serve our community
- Develop and implement effective and efficient organisational processes and systems

In response to the health and wellbeing needs of LGBT people, the organisation's key operational objectives are to:
- Create opportunities for LGBTQ+ people to come together in safe and affirming spaces, enabling them to create, strengthen and build connections and relationships.
- Provide affirmative, varied, and responsive support services that meet the needs of our community and help them to navigate the numerous challenges that we face.
- Centre marginalised LGBTQ+ voices, such as refugees, older people, queer, trans and intersex people of colour etc., and provide tailored support for them.
- Support mainstream services on their journey towards increased accessibility and inclusivity.

OBJECTIVES AND ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (contd)

Our Key Activities

Through 2025-26, LGBT Health and Wellbeing continued to provide a broad range of services and opportunities that improve health and wellbeing, reduce isolation, and strengthen LGBTQ+ communities across Scotland.

Our services are designed to meet the diverse needs of LGBTQ+ adults and combine direct support, community connection, prevention, early intervention, and systems change. Alongside services that are open to all LGBTQ+ people, we continue to provide tailored support for communities experiencing additional barriers and inequalities, including older LGBTQ+ people, trans and non-binary people, and LGBTQ+ refugees and people seeking asylum.

Services delivered in 2025-26 include:

LGBT Refugee (New Scots) Support Service
Launched in March 2020, this is Scotland's only specialist support service for LGBTQ+ asylum seekers and refugees in Scotland. The service provides specialist information and support, along with a community programme and volunteering opportunities, to help connect LGBTQ+ 'New Scots' with each other and their wider community.

Transgender (and non-binary) Support Service
We provide information, one-to-one support, group support, and personal development programmes, along with a variety of safer social opportunities for transgender and non-binary people. Our face-to-face services have historically been delivered in Edinburgh and Glasgow, with an increasing number of online contacts from outside of the 'central belt'. During 2025-26, we have further strengthened this programme so that we are better able to respond to community need outside of the central belt.

Sexual Health and Cervical Screening
We continued to work in partnership to deliver Scotland's first and only community-based sexual health clinic for trans and non-binary people. In partnership with Waverly Care, LGBT Youth Scotland, and NHS Lothian, this fortnightly drop-in clinic offers asymptomatic STI testing, PrEP, Contraception, and Cervical screening specifically for the trans and non-binary community.

One-to-One Counselling Service
A core part of our delivery remains the provision of LGBTQ+ inclusive counselling. This includes therapeutic one-to-one support, as well as group therapy sessions. Community members receive 11 private sessions with a carefully matched counsellor. Mental wellbeing is measured at intake, half way, and at the end of the therapeutic journey.

Conversion Therapy Support
In 2023, we introduced specialist support for people who have experienced, are at risk of experiencing, or are worried that they might experience conversion practices. This support remains available via the helpline and through fast-track access to specialist face-to-face counselling.

Mental Wellbeing Programme
This varied and person-centred programme, founded within the principles of prevention, promotes and supports mental and emotional wellbeing. The programme offers practical, emotional, and wellbeing support in one-to-one and group settings.

Community Programme
In an effort to reduce the community's reliance on the night-time economy, and provide safer and sober alternatives to meet each other, we provide an LGBTQ+ Social/Community Programme. This programme aims to reduce isolation and loneliness and improve mental health and wellbeing by fostering affirmative relationships; offering accepting spaces, and providing opportunities for people to try new things in a space where they can develop new hobbies, skills, and interests. We remain immensely grateful to our incredible team of volunteer community group leaders who currently run approximately 27 different groups including: Narcotics Anonymous, Alcoholics Anonymous, reading groups, dance groups, boardgames, a Trans choir, TransParentees (parents of trans children and young people) and more.

LGBTQ+ Elders' Support
Previously known as 'LGBT Age', our Elders support service continues to evolve in response to the needs and experiences of LGBTQ+ elders across Scotland. Through a programme of social opportunities, wellbeing activities, one-to-one support, and a dedicated telefriending service, we help older LGBTQ+ people build connections, reduce loneliness and isolation, and support positive mental health and wellbeing. Alongside direct support, the service also works to improve the experiences of LGBTQ+ elders by influencing policy and practice, including through development of the Inclusive Care Standard.

LGBT Helpline Scotland
In 2009, LGBT Health and Wellbeing assumed the responsibility of delivering Scotland's LGBTQ+ helpline. First launched in 1972 as 'Edinburgh Gay Switchboard', the helpline has supported our community through numerous political and social events including the HIV/AIDS epidemic, Equal Age of Consent campaign, Section 28, and more latterly the M-Pox outbreak and supporting people who are experiencing Conversion Therapy. The helpline provides telephone, live chat, and email support and information to LGBTQ+ people, those questioning their sexual orientation or gender identity, and those struggling to accept that part of who they are. It also offers advice and support to family members, friends, and professionals.

Working for Change
Alongside our direct services, we work to influence policies, systems, and services that shape the lives of LGBTQ+ people across Scotland. We do this by ensuring that the voices and lived experiences of our communities are heard by decision-makers and by working collaboratively with partners across the public, voluntary, and academic sectors.

During 2025-26, we continued to engage with policy makers, health boards, government, researchers, and partner organisations to improve understanding of the health inequalities experienced by LGBTQ+ people and to advocate for more inclusive services and policies.

Our work focused on areas including LGBTQ+ health inequalities, mental health and wellbeing, suicide prevention, the rights and wellbeing of LGBTQ+ elders. LGBTQ+ refugees and people seeking asylum, and improving healthcare and wider support for trans and non-binary people.

Resources

We work with LGBTQ+ communities to develop evidence, resources, and publications that improve the understanding of the issues affecting LGBTQ+ people's health and wellbeing. Through research, community engagement, consultations, and lived experience, we produce resources that inform individuals, professionals, policy makers, and partner organisations.

Our publications and resources are freely available through our website, helping to share learning, support inclusive practice, and contribute to improved outcomes for LGBTQ+ people across Scotland.

Volunteering

The organisation provides LGBTQ+ people and those committed to equality and human rights, opportunities to volunteer with an organisation that shares their values and ambitions. Through 2025-26, 174 volunteers continued to be involved in the organisation's work in a myriad of ways, contributing over 6,000 hours to the charity over the last year. This is the equivalent of over 4.4 full-time members of staff.

FINANCIAL REVIEW

Over 2025/26 the organisation saw an increase in income of around 5.07% when compared with the previous year (2025-26: £1,209,906, 2024-25: £1,151,493).

Total income amounted to £1,209,906 (2024-25: £1,151,493 net of any gains on disposal of fixed assets), being unrestricted income of £172,637 (2024-25: £51,673) and restricted income of £1,037,269 (2024-25 £1,099,820). Total expenditure amounted to £1,118,964 (2024-25: £1,132,528), prior to any gains or losses on disposals of fixed assets, being unrestricted expenditure of £40,211 (2024-25 £26,395) and restricted expenditure of £1,078,753 (2024-25 £1,106,386). At the year-end total reserves were £450,768 (2024-25: £359,826), £366,239 (2024-25 £273,478) held as unrestricted funds and £84,529 (2024-25 £86,348) held as restricted funds.

The organisation continues to secure new contracts with a range of funders, along with the extension of previously-awarded contracts of which these are received from government funding and other funders.

The organisation continues to exercise sound financial management and to critically examine all aspects of expenditure to identify useful savings and when to appropriately invest in the organisation. The organisation's total net assets at 31 March 2026 were up on last year at £450,768 (up from £359,826). This includes, alongside unrestricted reserves of £366,239 (up from £273,478), £84,529 (down from £86,348) in restricted project funding in relation to early payments received for particular projects or initiatives.

During the year, the Board of Trustees designated £100,000 of unrestricted reserves to a Designated Fund in support of the organisation's Sustainable Services Strategy which is inclusive within the unrestricted reserves figures noted.

FINANCIAL REVIEW (contd.)

The designation reflects the organisation's ambition to strengthen long-term financial sustainability through investment in service development, income diversification, and organisational resilience. While the organisation finished Year 1 of the Sustainable Services Strategy in a strong financial position, Trustees recognise that several developing income streams remain at an early stage and their full long-term potential is not yet established.

The designated fund has therefore been created to provide stability and flexibility as the organisation continues to implement its strategic objectives and manage periods of uncertainty and investment. The designation does not represent a legal restriction and the funds remain available for general charitable purposes at the discretion of the Trustees.

All restricted fund balances carried forward will be spent in the coming financial year.

Our Funders and Supporters

During 2025-2026, we made strong progress against our Sustainable Services Strategy, which aims to strengthen the organisation's long-term financial resilience by diversifying income and reducing reliance on statutory funding.

Voluntary donations more than doubled to £86,203 (2024-2025: £37,929), reflecting increased reach and communications strategy success. We also broadened our funding base, securing project and core funding from 15 different funders, compared with 13 in the previous year.

Together, these achievements represent important progress towards building a more sustainable organisation and protecting our services for the future.

Investment Policy

The organisation is keenly aware of the need to ensure its longer-term viability. To provide reliable services on an ongoing basis the organisation must be able to absorb funding setbacks and to take advantage of changes and opportunities. The organisation provides for this by putting aside, where it can afford to, and in line with its Reserves Policy, some of its current unrestricted income as a reserve against future uncertainties. The organisation's reserves are invested within the CAF Charity Deposit Platform. We aim to achieve the best possible return on our funds while keeping risk low, protecting against losses, and ensuring money is available when needed.

Reserves Policy

The Trustees have established a reserves policy (last reviewed February 2026) to ensure the charity maintains sufficient free reserves to manage income volatility, meet contractual and statutory obligations, and, if necessary, facilitate an orderly wind-down of activities while protecting beneficiaries, staff and stakeholders.

Free reserves are defined as unrestricted funds excluding designated funds and funds invested in tangible fixed assets.

The Trustees have determined the required level of reserves based on a structured three-month wind-down scenario. This assessment includes:

- Three months of core management costs;
- One month of service delivery staffing costs;
- One month of administration, fundraising and HR costs;
- Two months of building and general running costs, with certain unavoidable commitments assumed to continue for three months.

Based on this assessment, the Trustees have set a target free reserves level of £150,000. At the year end, free reserves totalled £265,304 which is above the target level.

The Trustees consider this level of reserves appropriate in light of the charity's scale of operations (annual income approximately £1.2 million), funding profile and contractual commitments. Maintaining reserves at this level provides financial resilience, supports effective risk management, and underpins the Trustees' assessment that the charity remains a going concern.

RISK MANAGEMENT

Our Risk Register is regularly reviewed by the Board as a standing item at quarterly Board meetings and where appropriate in sub-committees. The Risk Register categorises the key risks into four categories: Governance, People, Financial, and Service Delivery. It scores risks, outlines mitigations/controls, and identifies where key responsibility to manage each risk lies.

Strategic management of financial risks is overseen by our Treasurer and the Board's Audit, Finance and Fundraising Subcommittee. Given the robust mitigating actions identified, the residual degree of risk levels across the five risks identified here are now assessed as low to moderate.

The first risk is failure to secure and retain sufficient funding and partnerships to sustain the organisation's finances. Mitigating actions include: maintaining a continuous round of funding applications for relevant projects, and a concerted effort to diversify organisational income. 2025-2026 marked the first year of our 5-year Sustainable Services Strategy, which aims to strengthen the organisation's long-term financial resilience by diversifying income and reducing reliance on statutory funding.

The risk of failing to maintain existing strategic funding partnerships is mitigated by ensuring regular contact and briefing of key funders and stakeholders. Well established systems are in place to ensure timely and high-quality reporting to funders and funder satisfaction is monitored.

The Head of Partnerships & Communications has a key role in mitigating the risk of failing to develop new strategic funding partnerships. The postholder has clear targets around development of new partnerships that include corporate partners, public donors, and Trusts and Foundations. The CEO remains responsible for identifying new statutory partners and tender opportunities.

RISK MANAGEMENT (contd)

The second risk is a delay in decision making deadlines from funding bodies. This risk is mitigated by maintaining positive, formal and informal relationships with funders; a 3-year funding plan that allows the foresight for fundraising applications to be developed, funding in plenty of time, and for Trustees to potentially release charity reserves to plug funding gaps. The Sustainability Strategy is also a key mitigation factor to ensure a reduced reliance on statutory funders.

The third risk is expenditure not appropriately managed against available income. Mitigating actions include: review of budgets and of 'budget versus actual' expenditure reports by Senior Management, Audit, Finance and Fundraising Subcommittee (AFFS), and Board; the tabling of a Finance Report as a standing agenda item for every Board meeting to enable the review of income and expenditure; having a Reserves Policy in place and the regular review of reserves and investment by the AFFS, including any decisions re allocation of reserves to further charity objectives.

The fourth risk addressed in the Register is of fraud and inappropriate use of finances. These are managed through our financial guidelines for expenditure, which cover authorisation levels, petty cash, use of debit card, and claiming expenses. Robust financial systems are in place to minimise risk and to identify and track the use of restricted funds; these continue to be regularly reviewed internally, as well as through our annual audit.

The final 'financial risk' tracked through the risk register is the risk of financial loss due to bank/financial institution collapse. Given that our reserves exceed the FSCS, we have invested those funds across several institutions. The Trustees have also committed to having at least one Chartered Accountant on the board at all times.

PLANS FOR THE FUTURE

The challenges facing LGBTQ+ communities across Scotland remain significant. Health inequalities, barriers to accessing inclusive services, and an increasingly complex social and political environment continue to drive demand for our support. At the same time, financial pressures across the voluntary sector reinforce the importance of building a resilient and sustainable organisation.

During 2026-27, we will begin delivering our new 2026-2029 organisational strategy (in addition to our finance focused sustainable services strategy). Building on the progress made through our Sustainable Services Strategy, it sets out how we will respond to increasing demand, strengthen support for LGBTQ+ communities, and ensure the organisation remains financially resilient and fit for the future. This will include further developing services for communities experiencing the greatest inequalities, including trans and non-binary people, alongside a stronger emphasis on formal partnerships with charities, public bodies, and other organisations to maximise our collective impact.

Alongside this, we will continue to diversify our income, strengthen community-led services across Scotland, and use the evidence and lived experience gained through our work to influence policy, improve mainstream services, and advocate for lasting improvements in LGBTQ+ health and wellbeing.

The Trustees remain confident that, through strong governance, collaborative partnerships, sound financial management and the dedication of our staff and volunteers, LGBT Health and Wellbeing is well placed to deliver on its mission and continue improving the lives of LGBTQ+ people across Scotland.

STRUCTURE, GOVERNANCE AND MANAGEMENT (contd)

Recruitment and Appointment of Board

The members of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as Trustees of the Board. Under the requirements of the Memorandum and Articles of Association one third of the members of the Board are required to resign at each Annual General Meeting and are eligible for re-election.

The Board seeks to ensure that the needs of lesbian, gay, bisexual and transgender community members are appropriately reflected through the diversity of the Trustee body.

Applicants for Board membership are requested to provide answers to three questions as part of their application:

- Why do you want to become a member of the Board of Trustees of LGBT Health and Wellbeing?
- What skills, knowledge and abilities do you consider you will be able to contribute as a member of the Board?
- What benefit do you consider you will get from being a member of the Board?

Prospective applicants are given an information pack and invited to: attend an informal meeting with the Chair, or Chair of the People Subcommittee to discuss the organisation and Board Membership; attend the organisation-wide Volunteer Induction Training; observe a number of Board meetings and, where appropriate, attend subcommittee meetings; meet separately with a member of the Senior Management Team or a Trustee for clarification of any further points, prior to submitting their formal application.

The information pack includes:
- the Governance Framework, which outlines the obligations of Board members
- Strategic Plan, Business Plan and the latest Annual Report
- the main documents which set out the operational framework for the charity including the Memorandum and Articles
- resourcing and the current financial position as set out in the latest published accounts
- the latest OSCR guidance for charity Trustees.

Trustees are also invited to attend a number of the organisation's programmes and events, in order to meet with staff and develop their understanding of the organisation's aims and objectives and the work carried out by the organisation.

STRUCTURE, GOVERNANCE AND MANAGEMENT (contd)

Organisational Structure

The Board are responsible for the strategic direction of the charity, for providing financial oversight, and for ensuring that the organisation is well governed and operates in line with charitable objectives. Board members come from a variety of professional and personal backgrounds relevant to the work of the charity.

The Company Secretary also sits on the Board but has no voting rights. Members of the Board, who are directors for the purpose of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out in these accounts.

The Board of the LGBT Healthy Living Centre held quarterly meetings over the year, as well as meetings of the People Subcommittee, and Audit, Finance and Fundraising Subcommittee.

A schedule of delegation is in place and day-to-day responsibility for the provision of the services rests with the CEO. The CEO is responsible for strategy, organisational development, partnerships, and leadership, along with the operational management of the organisation.

The Service Managers are responsible for managing the day-to-day delivery of services and have responsibility for ensuring that staff team members continue to develop their skills and that working practices are in line with good practice. Staff and volunteers are provided with regular supervision and opportunities to identify training and continuing professional development needs.

Related Parties

All Trustees are responsible for declaring any interests of close family or other associates who members of the public might reasonably think could influence their judgement. The charity is managed by the Board, with no sole individual having undue control of the charity.

Pay and Remuneration of Key Personnel

Staff are remunerated in line with industry norms along with any increments set out at time of recruitment. Where possible, increments are usually limited to annual cost of living increases across all pay scales.

LGBT HEALTHY LIVING CENTRE

BOARD'S ANNUAL REPORT

YEAR ENDED 31 MARCH 2026

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	LGBT Healthy Living Centre	
Charity Number	SC034216	
Company Number	SC246290	
Board	Yorath Turner (Chairperson)	
	Jonathan Dye (Vice Chairperson)	
	Daniel Clayton (Treasurer)	
	Zyra Evangelista	
	Sarah Moffat	(Resigned 18/11/2025)
	Nick Ward	
	Michelle Gallacher	(Appointed 21/11/2025)
	Claudia Gebhardt	(Appointed 21/11/2025)
	Jamie Hamill	(Appointed 21/11/2025)
	Russell Hazelhurst	(Appointed 21/11/2025)
	Grant Mackenzie	(Appointed 21/11/2025)
	Robert Malpass	(Appointed 21/11/2025)
	Rae Rosenberg	(Appointed 21/11/2025)
	Lukasz Szewczyk	(Appointed 21/11/2025)
	Elizabeth Tappenden	(Appointed 21/11/2025)
Secretary	Mark Kelvin	
Key Management Personnel	Mark Kelvin	CEO
	Stacey Webster	Head of Services (until 15/05/2025)
	Natalie Summers	Head of Partnerships and Communications
	Grant Aitchison	Service Manager
	Michelle Davitt	Service Manager
	Louise Lewis	Finance Manager (until 01/12/2025) Chief Operating Officer (from 01/12/2025)
	Rebecca Hoffman	Policy and Research Manager (from 01/06/2026)
Registered Office and operational address	4 Duncan Place Edinburgh, EH6 8HW	
Senior Statutory Auditor	Louise Presslie CA	
Independent Auditors	Whitelaw Wells Chartered Accountants & Statutory Auditors 9 Ainslie Place Edinburgh, EH3 6AT	
Bankers	Bank of Scotland plc The Mound Edinburgh, EH1 1YZ	

LGBT HEALTHY LIVING CENTRE

BOARD'S ANNUAL REPORT

YEAR ENDED 31 MARCH 2026

Responsibilities of the Board

The Board (who are also the directors of LGBT Healthy Living Centre for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the Board are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Board are responsible for keeping proper accounting records that 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to Disclosure of Information to Auditors

So far as the board are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each board member has taken all the steps he ought to have taken as a board member in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the provision of Part 15 of the Companies Act 2006 applicable to small companies.

Approved by the Board on 24 August 2026 and signed on their behalf by:

Yorath Turner
Chairperson

Mark Kelvin
CEO and Company Secretary

INDEPENDENT AUDITORS' REPORT TO THE BOARD AND MEMBERS

YEAR ENDED 31 MARCH 2026

Opinion

We have audited the accounts of LGBT Healthy Living Centre for the year ended 31 March 2026, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Accounting Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' (who are also the directors of the company for company law purposes) use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

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

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement set out on page 12, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We performed income and expenditure testing which was designed to identify any irregularities as a result of mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

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

LGBT HEALTHY LIVING CENTRE

INDEPENDENT AUDITORS' REPORT TO THE BOARD AND MEMBERS

YEAR ENDED 31 MARCH 2026

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and the trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Louise Presslie CA
Senior Statutory Auditor
for and on behalf of Whitelaw Wells, Statutory Auditor
Whitelaw Wells is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
9 Ainslie Place
Edinburgh EH3 6AT

24 August 2026

STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31 MARCH 2026

	Note	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Income and Endowments from:					
Donations	**2**	85,203	1,000	86,203	37,929
Charitable activities	**3**				
Grants		72,000	1,025,251	1,097,251	1,087,987
Courses and events		2,635	11,018	13,653	14,553
Investment income	**4**	12,799	-	12,799	11,024
Total Income		172,637	1,037,269	1,209,906	1,151,493
Expenditure on:					
Raising funds		36,394	15,000	51,394	-
Charitable activities		3,817	1,063,753	1,067,570	1,132,528
Total Expenditure	**5**	40,211	1,078,753	1,118,964	1,132,528
Net income/ (expenditure)		132,426	(41,484)	90,942	18,965
Transfers between funds		(39,665)	39,665	-	-
Other (losses)/ gains		-	-	-	(253)
Net movement in funds for year		92,761	(1,819)	90,942	18,712
Reconciliation of funds:					
Total funds brought forward		273,478	86,348	359,826	341,114
Total funds carried forward	**17**	366,239	84,529	450,768	359,826

The charity has no recognised gains or losses other than the results for the year as set out above.
All of the activities of the charity are classed as continuing.
The notes on pages 20 to 31 form part of these financial statements.

LGBT HEALTHY LIVING CENTRE

BALANCE SHEET

AS AT 31 MARCH 2026

	Note		2026	2025
		£	£	£
FIXED ASSETS				
Tangible assets	**9**		935	2,705
CURRENT ASSETS				
Debtors and prepayments	**10**	48,522		13,879
Cash at bank		453,937		396,817
		502,459		410,696
CREDITORS: Amounts falling due within one year	**11**	(52,626)		(53,575)
NET CURRENT ASSETS			449,833	357,121
NET ASSETS			450,768	359,826
FUNDS				
Restricted	**17**		84,529	86,348
Unrestricted:				
General funds	**17**		266,239	273,478
Designated fund	**17**		100,000	-
			450,768	359,826

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

These financial statements were approved by the members of the Board on 24 August 2026 and are signed on their behalf by:

D Clayton

Daniel Clayton
Trustee

Company Registration No: SC246290

The notes on pages 20 to 31 form part of these financial statements.

LGBT HEALTHY LIVING CENTRE

STATEMENT OF CASH FLOWS

AS AT 31 MARCH 2026

	2026	2025
	£	£
Cash flows from operating activities:		
Net cash provided by operating activities (below)	44,321	20,040
Cash flows from investing activities:		
Bank interest received	12,799	11,024
Purchase of tangible fixed assets	-	(678)
Net cash provided by investing activities	12,799	10,346
Change in cash and cash equivalents in the reporting period	57,120	30,386
Cash and cash equivalents brought forward	396,817	366,431
Cash and cash equivalents carried forward	453,937	396,817

Cash and cash equivalents

	2026	2025
Instant access bank deposits	105,925	62,021
Short Term deposit accounts	348,012	334,796
Cash and cash equivalents carried forward	453,937	396,817

Reconciliation of net income to net cash flow from operating activities

	2026	2025
Net income/ (expenditure) for the year (as per Statement of Financial Activities)	90,942	18,712
Adjusted for:		
Depreciation charge	1,770	3,486
Loss on disposal of fixed asset	-	253
Bank interest received	(12,799)	(11,024)
(Increase)/ decrease in debtors	(34,643)	26,951
(Decrease) in creditors	(949)	(18,338)
Net cash provided by operating activities	44,321	20,040

The notes on pages 20 to 31 form part of these accounts.

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. **Basis of accounting**

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

LGBT Healthy Living Centre meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recorded at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern. The Trustees going concern assessment includes a period of at least 12 months from the date of signing of these financial statements. Accordingly the financial statements have been prepared on a going concern basis.

b. **Income recognition**

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies are recognised when the charity becomes unconditionally entitled to the income.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Grant income from charitable activities is recognised when the charity becomes unconditionally entitled to the grant. Where entitlement is conditional on the delivery of a specific performance by the charity, grants are recognised as the charity earns the right to consideration by its performance.

c. **Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. The charity is not registered for VAT and, accordingly, expenditure is shown gross of irrecoverable VAT.

Charitable expenditure is incurred in direct pursuance of the Charity's principal objects and as set out in the Board's Report. Cost of generating funds comprises costs incurred in inducing organisations to contribute financially to the Charity's work and income received in pursuance of these areas is shown within incoming resources.

c. **Expenditure recognition (cont.)**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the charity's programmes and activities. These costs include the expenses of Board meetings, the statutory audit and legal and professional fees. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

Costs of raising funds comprise the direct costs of fundraising activities together with associated support costs.

d. **Gifts in kind**

The charity received benefits from gifts in kind, which have not been recognised as the Trustees consider it is not predictable to quantify their value and they are not thought to be material to the financial statements.

e. **Fixed assets**

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The depreciation rates are as follows:

Office furniture	- 25% straight line
Fixtures and fittings	- 10% - 25% straight line
Computer equipment	- 33.33% straight line

Items of equipment are capitalised where the collective purchase price exceeds £500. They are initially recorded at cost.

f. **Debtors**

Debtors are recognised at the statement amount after any trade discount offered. Prepayments are valued at the amount repaid net of any trade discounts due.

g. **Creditors**

Trade creditors are obligations to pay for goods or services that have been acquired. They are recognised at the undiscounted amount owed to the supplier, which is normally the invoice price.

h. **Pensions**

The Company makes payments into a defined contribution pension scheme providing benefits for certain employees in addition to those from the State. The pensions cost charge represents contributions payable by the company to the scheme in respect of the year.

i. **Operating leases**

Payments relating to operating leases are recognised in the Statement of Financial Activities on a straight-line basis over the period of the lease.

j. **Fund accounting**

Unrestricted funds are incoming resources received for the objects of the charity without further specified purpose and are available as general funds.

j. **Fund accounting (cont.)**

Designated funds. These are the funds set aside by the Trustees out of unrestricted general funds for future purposes or projects.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

k. **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value since these are repayable on demand.

l. **Cash and cash equivalents**

Cash and cash equivalents include cash at bank and in hand. In the cash-flow statement, cash and cash equivalents are shown net of any bank overdrafts.

m. **Judgements and key sources of estimation uncertainty**

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. Donations	**Unrestricted**	**Restricted**	**2026**	**2025**
	£	**£**	**£**	**£**
Donations – small	85,203	1,000	86,203	37,929
	85,203	1,000	86,203	37,929

Income from donations and legacies was £86,203 (2025: £37,929) of which £85,203 (2025: £36,559) was unrestricted and £1,000 (2025: £1,370) was restricted.

3. Income from charitable activities

	Unrestricted	Restricted	2026	2025
	£	£	£	£
Core Grants				
Government Funding	30,000	73,037	103,037	113,430
Other Funders	42,000	15,000	57,000	15,000
Project grants				
Older Peoples Service				
Government Funding	-	81,460	81,460	81,460
Other Funders	-	-	-	40,000
LGBT Helpline Scotland				
Government Funding	-	115,004	115,004	120,858
LGBT Community Groups				
Government Funding	-	63,037	63,037	38,371
Working for Change				
Government Funding	-	83,964	83,964	83,964
LGBT Counselling Service				
Government Funding	-	84,564	84,564	82,318
Other Funders	-	74,940	74,940	105,000
Transgender Support Programme				
Government Funding	-	153,127	153,127	156,517
Other Funders	-	66,344	66,344	64,170
LGBT Mental Wellbeing Project				
Government Funding	-	113,375	113,375	97,656
LGBT Refugee Project				
Government Funding	-	13,399	13,399	7,571
Other Funders	-	88,000	88,000	81,672
Total grants	72,000	1,025,251	1,097,251	1,087,987
Other income				
Other income	2,295	3,600	5,895	4,713
Contributions towards counselling sessions	-	7,418	7,418	7,887
Contributions to events & social activities	340	-	340	1,953
	2,635	11,018	13,653	14,553
	74,635	1,036,269	1,110,904	1,102,540

Income from charitable activities was £1,110,904 (2025: £1,102,540) of which £74,635 (2025: £4,090) was unrestricted and £1,036,269 (2025: £1,098,450) was restricted.

4. Investment income

	Unrestricted	Restricted	2026	2025
	£	£	£	£
Bank interest	12,799	-	12,799	11,024

Investment income was £12,799 (2025: £11,024) of which £12,799 (2025: £11,024) was unrestricted and £Nil (2025: £Nil) was restricted.

5. Expenditure

	2026 Total	2025 Total
Raising funds	**£**	**£**
Fundraising costs	2,639	-
Staff costs (Note 7)	48,755	-
Provision of health and wellbeing services:		
Costs directly allocated to activities		
Staff costs (Note 7)	707,801	779,344
Staff and volunteers' expenses	3,129	4,103
Project expenditure	67,147	78,129
Catering	1,653	2,044
Governance costs		
Board expenses	1,917	1,206
Audit fee	7,560	6,600
Support costs		
Administrative staff (Note 7)	108,677	111,950
Rent, rates and insurance	54,705	54,551
Office costs	99,290	78,454
Depreciation	1,770	3,486
Recruitment and training	7,688	10,980
Legal and professional fees	6,233	1,681
	1,118,964	1,132,528

Expenditure was £1,118,964 (2025: £1,132,528) of which £40,211 was unrestricted (2025: £26,142) and £1,078,753 was restricted (2025: £1,106,386). Further analysis of the charitable activities is not provided as the directors believe the charity only has one main activity.

6. Net income for the year

	2026	2025
	£	£
This is stated after charging:		
Auditors' remuneration – audit	7,560	6,600
Depreciation	1,770	3,486
Operating lease costs	49,403	49,403

7. Staff costs and numbers

	2026	2025
	£	£
Salaries	720,240	784,024
Redundancy costs	26,597	-
Social security costs	76,306	62,851
Pension	40,890	43,219
Pension scheme administration fee	1,200	1,200
	865,233	891,294

The number of persons employed by the charity during the year was as follows:

	Head count		Full time equivalent	
	2026	2025	2026	2025
	No.	No.	No.	No.
Charitable and support staff	19.3	23.4	16.2	18.1
Administrative staff	4	3.8	2.6	2.6
	23.3	27.2	18.8	20.7

The key management personnel of the charity comprise the Trustees, the CEO, Head of Service, Head of Partnerships and Communications, Chief Operating Officer and the Service Managers. The total employment benefits of the key management personnel were £344,830 (2025: £333,782).

One employee had emoluments of more than £60,000 (2025: One) in the bracket £80,000-£90,000 (2025: £60,000 - £70,000).

No remuneration was paid to the Trustees during either the current or previous years. During the year no (2025: No) Trustees were reimbursed expenses of £Nil (2025: £ Nil).

Redundancies were carried out during 2024/25 and 2025/26 as part of a structural re-organisation, with payments being made in 2025/26. The total commitment at the year end for redundancies is £Nil (2025: £22,347).

8. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

9. Fixed assets

	Office furniture £	Computer equipment £	Fixtures & fittings £	Total £
Cost				
At 1 April 2025	4,485	36,402	1,754	42,641
Disposals	-	(13,766)	-	(13,766)
At 31 March 2026	4,485	22,636	1,754	28,875
Depreciation				
At 1 April 2025	4,485	34,576	875	39,936
Charge for period	-	1,595	175	1,770
Disposals	-	(13,766)	-	(13,766)
At 31 March 2026	4,485	22,405	1,050	27,940
Net book value				
At 31 March 2026	-	231	704	935
At 31 March 2025	-	1,826	879	2,705

All of the fixed assets are used for direct charitable purposes.

10. Debtors

	2026 £	2025 £
Grants receivable	27,000	-
Accrued income	3,600	-
Prepayments and other debtors	17,922	13,879
	48,522	13,879

11. Creditors: amounts falling due within one year

	2026 £	2025 £
Accruals and other creditors	34,606	37,588
Social Security and other taxes	17,925	15,949
Pension contributions	95	38
	52,626	53,575

12. Pension

The company operated a defined contribution scheme during the year. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £40,890 (2025: £43,219). At the year-end contributions totalling £95 (2025: £38) were outstanding.

13. Commitments under operating leases

At 31 March 2026 the charity had total commitments for premises under non-cancellable operating leases, payable as follows:-

	2026 Land & buildings £	2026 Other £	2025 Land & buildings £	2025 Other £
Expiring:				
Within one year	13,018	1,001	36,977	1,001
Within two to five years	-	1,615	11,980	2,616

The charity relocated its Glasgow office to new premises in April 2026. The lease for these premises was formally signed in July 2026 and the operating lease commitments disclosed above include the future minimum lease payments arising under the old agreement.

14. Related party transactions

No one individual had control of the charity during the year.

There was a donation made in the year by 1 trustee (2025: 0) of £1,000 (2025 £Nil).

15. Company limited by guarantee

The members have each agreed to contribute £1 in the event of the company being wound up.

16. Analysis of net assets between funds

	General funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	935	-	-	935
Current assets	317,930	100,000	84,529	502,459
Current liabilities	(52,626)	-	-	(52,626)
Net assets at 31 March 2026	266,239	100,000	84,529	450,768

Comparative figures:

	General funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	2,705	-	-	2,705
Current assets	324,348	-	86,348	410,696
Current liabilities	(53,575)	-	-	(53,575)
Net assets at 31 March 2025	273,478	-	86,348	359,826

17. Movements in funds

	At 1 April 2025 £	Income £	Expenditure £	Transfers £	At 31 March 2026 £
Restricted funds:					
Core & LGBT Community Programme	7,500	89,637	(101,016)	11,379	7,500
Older People's Service	-	81,460	(103,795)	22,335	-
Helpline	-	115,004	(102,164)	(12,840)	-
Mental Wellbeing Service	-	113,375	(98,191)	(15,184)	-
Working for Change	-	83,964	(95,846)	11,882	-
Counselling Service	35,000	166,922	(183,839)	16,917	35,000
Transgender Support Service	11,348	221,471	(210,009)	(14,281)	8,529
Community Groups	20,000	63,037	(90,515)	28,478	21,000
Refugee Support Service	12,500	102,399	(93,378)	(9,021)	12,500
Total Restricted Funds	86,348	1,037,269	(1,078,753)	39,665	84,529
Unrestricted Funds					
General Funds	273,478	172,637	(40,211)	(139,665)	266,239
Designated Funds	-	-	-	100,000	100,000
Total Unrestricted Funds	273,478	172,637	(40,211)	(39,665)	366,239
Total Funds	359,826	1,209,906	(1,118,964)	-	450,768

Purpose of restricted funds

Core & LGBT Community Project: Core funding, includes delivery of a social programme to promote social and emotional wellbeing in Edinburgh and a contribution to core salaries.

Older People's Service: funding towards a programme of social opportunities and support for older LGBT people.

Helpline: to deliver a Scotland-wide support and information service via telephone, live-chat, and email.

Mental Wellbeing Service offers practical and emotional support in one-to-one and group settings. Transfer to Refugee Support Service as permitted by funder.

Working For Change: our National Policy Lead works with the LGBT+ community, providing platforms for individuals and groups to share their knowledge and experience with those in positions to make systemic change.

Counselling Service: to deliver a one-to-one, and group therapy.

17. Movements in funds (cont.)

Transgender Support Service: to provide a programme of support to transgender and non-binary people. Included within this fund was flexible funding which has been utilised towards overspends in other restricted projects.

Community Groups: Community Groups: Working to support and develop self-sustaining community groups to provide a safe, inclusive, and affirming environment that focusing on a shared interest. (e.g. basketball, music etc.).

Refugee Support Service: to provide support, information and social opportunities to LGBT: asylum seekers and refugees.

The charity manages its funding to ensure that resources are directed where they will have the greatest impact in meeting community need and delivering agreed outcomes. Where grants provide sufficient flexibility, resources are managed to respond to changing patterns of demand over the course of the year. As a result, expenditure across individual projects may vary from the original budget as staffing, activity, and other resources are reallocated to areas experiencing increased need or to maintain service continuity. Where funding agreements require it, any such changes are made with the funder's prior agreement. This approach enables the charity to make the most effective use of available resources while continuing to deliver the purposes for which funding has been awarded and respond to the evolving needs of LGBTQ+ communities across Scotland.

Purposes of Designated Funds
During the year, the Board of Trustees designated £100,000 of unrestricted reserves to a Designated Fund in support of the organisation’s Sustainable Services Strategy.

The designation reflects the organisation’s ambition to strengthen long-term financial sustainability through investment in service development, income diversification, and organisational resilience. While the organisation finished Year 1 of the strategy in a strong financial position, Trustees recognise that several developing income streams remain at an early stage and their full long-term potential is not yet established.

The designated fund has therefore been created to provide stability and flexibility as the organisation continues to implement its strategic objectives and manage periods of uncertainty and investment. The designation does not represent a legal restriction and the funds remain available for general charitable purposes at the discretion of the Trustees.

17. Movements in funds (cont.)
Comparative funds:

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
Restricted funds:					
Core & LGBT Community Programme	-	114,007	(122,182)	15,675	7,500
Older People's Service	-	122,830	(128,276)	5,446	-
Helpline	-	120,858	(121,949)	1,091	-
Mental Wellbeing Service	17,256	97,656	(104,939)	(9,973)	-
Working for Change	-	88,964	(100,162)	11,198	-
Counselling Service	-	195,204	(168,020)	7,816	35,000
Transgender Support Service	7,204	232,687	(220,689)	(7,854)	11,348
Community Groups	23,718	38,371	(46,185)	4,096	20,000
Refugee Support Service	4,588	89,243	(93,984)	12,653	12,500
Total Restricted Funds	52,766	1,099,820	(1,106,386)	40,148	86,348
Unrestricted Funds					
General Funds	288,348	51,673	(26,395)	(40,148)	273,478
Total Unrestricted Funds	288,348	51,673	(26,395)	-	273,478
Total Funds	341,114	1,151,493	(1,132,781)	-	359,826