

REGISTERED CHARITY NUMBER SC052857
REGISTERED COMPANY NUMBER CS006530

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2025
Meetings Centres Scotland

Meetings Centres Scotland
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FOR THE YEAR ENDED 31 March 2025

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Meetings Centres Scotland

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 March 2025

The trustees who are also the directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the 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 2015).

OBJECTIVES AND ACTIVITIES

Meeting Centres Scotland was granted charitable status in 27 September 2023.

What is a Meeting Centre?

A Meeting Centre is a unique and holistic community hub designed to cater to the diverse needs of those affected by dementia. It goes beyond traditional care models, offering a warm and welcoming environment where individuals with dementia can participate in a range of activities that promote well-being, social connection, and personal growth. Meeting Centres are an evidence-based model initially developed in the Netherlands. The first centre in Scotland opened in 2019, and there are now Meeting Centres open and developing across the country.

Objectives and aims

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

ACHIEVEMENTS AND PERFORMANCE

April 2024 – March 2025

Meeting Centres Scotland (MCS) has experienced a year of significant growth, innovation, and influence. With support from the Scottish Government's Dementia Policy Unit under the Resilient Communities Programme Board, we have expanded our reach, deepened impact, and enhanced our support to people living with dementia and their families across Scotland.

Strengthening the Network

MCS now directly supports 23 Meeting Centres across Scotland, ensuring coverage in a wide range of communities, including urban, rural, coastal, and island areas. Through dedicated Development Leads for both the East and West Coasts and the appointment of a Strategic Advisor, we have improved localised support and strategic direction.

Seed funding totalling £120,000 has been committed to help establish new Centres in partnership with trusted local organisations. These include sites in North and South Lanarkshire, Argyll and Bute, the Scottish Borders, Edinburgh and Dumfries and Galloway. Each new Centre reflects the diversity of Scotland's communities and will deliver dementia support that is place-based, inclusive, and intergenerational.

Building Capacity and Quality

MCS has invested in comprehensive training and development programmes for staff and volunteers across the network. New modules—many co-produced by people with lived experience—cover trauma-informed practice, communication strategies, and activity facilitation. A new digital resource library is under development, providing Centres with accessible templates, activity guides, and case studies.

We also launched *The Network*, our quarterly newsletter, which has become a key platform for peer learning and knowledge exchange. A draft monitoring and evaluation framework is currently being trialled with Centres at different stages of development to ensure it is robust, flexible, and practical before formal adoption across the network.

Policy and Influence

Meeting Centres Scotland continues to play a national leadership role in advocating for community-based dementia care. We contributed to policy development forums, including various subgroups around the implementation of the current Scottish Dementia Strategy, and are working with regional health and social care partnerships to embed Meeting Centres in local strategies.

Our approach to human rights-based dementia care was showcased at the UK Dementia Congress, where we presented a keynote speech about MCS, the Scottish Government's *Everyone's Story* national strategy and the *Rethink Dementia* campaign, drawing praise and attention from delegates across the UK.

Major Projects and Partnerships

This year also saw the launch and development of several high-profile projects:

Royal Victoria Hospital Meeting Centre: The world's first hospital-based Meeting Centre, in partnership with NHS Tayside and the University of Worcester. The centre will combine peer support with improved discharge planning and student training.

International Meeting Centres Conference: We secured funding to host a global conference in Dundee in May 2025, bringing together experts and practitioners from around the world to celebrate innovation and exchange best practice.

The Demented Poets Documentary: A creative storytelling project featuring the voices of people living with dementia, submitted to several film festivals and being considered by broadcasters.

Primary Progressive Aphasia Guidebook: A Scottish adaptation of Natalie Ive's internationally recognised guide, co-produced with people living with PPA and allied health professionals, which will also serve as the foundation for a new peer support group.

Future Plans

Our pending Climate Wisdom project, developed in partnership with development support charity Outside the Box and Heriot-Watt University, will explore the intersection of dementia and climate change through community-based, dementia-friendly climate action. This groundbreaking work promises to position Scotland as a global leader in inclusive sustainability

Overall, 2024–2025 has been a transformative year for Meeting Centres Scotland. Our model continues to gain momentum, influence policy, and create lasting impact in the lives of people with dementia and those who care for them.

FINANCIAL REVIEW

Financial overview

Overall reserves have increased by £46,443 during the year to 31 March 2025. Total income in the year was £371,268 an increase on the prior year by £246,268

Reserves policy

The Trustees aim to maintain a reserve of unrestricted funds, which is sufficient to meet 3 months' running costs for the charity, with an aspiration to hold 6 months' running costs.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

At 31 March 2025, unrestricted reserves totalled £59,685.

STRUCTURE, GOVERNANCE AND MANAGEMENT

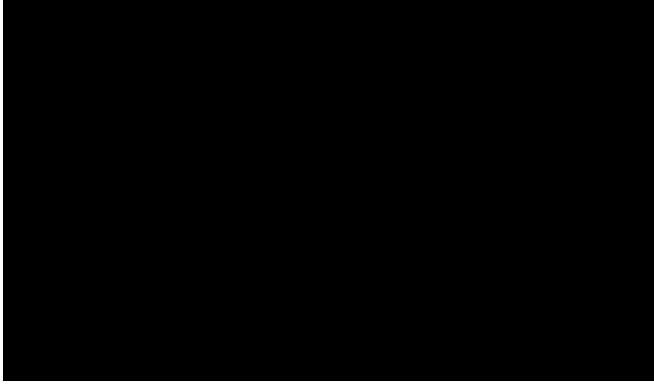
Governing document

The registered Company number is CS006530 and Registered Charity number is SC052857

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

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

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



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

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.

Independent Accountant



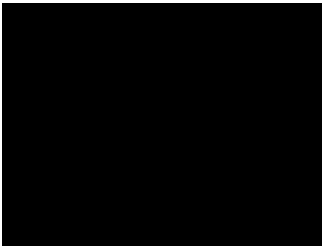
Social Enterprise Accountancy Scotland CIC
2nd Floor, 48 West George Street
Glasgow, G2 1BP

Key management personnel



, chief executive

ON BEHALF OF THE BOARD ON 7 August 2025



Examiner's Report to the Trustees of Meeting Centres Scotland

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 5 to 14

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

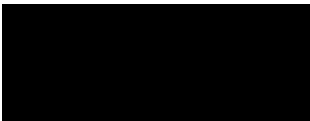
In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe

1. that in any material respect the requirements:

- a) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- b) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

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



Relevant Professional qualification/professional body: **ICAS**

Address: **Social Enterprise Accountancy Scotland CIC, Clyde Offices, 2nd Floor, 48 West Geroge Street, Glasgow, G2 1BP**

Date: 7 August 2025

Meetings Centres Scotland
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 March 2025

		Unrestricted funds	Restricted funds	2025 Total funds	As Restated 2024 Total funds
	Notes	£	£	£	£
INCOME FROM					
Donations and legacies	2	34	371,234	371,268	125,000
Charitable activities	3	0	0	0	0
Other income		0	0	0	0
Total		34	371,234	371,268	125,000
EXPENDITURE ON					
Raising funds					0
Charitable activities	4	342	324,493	324,835	41,020
Other	5				0
Total		342	324,493	324,835	41,020
NET INCOME/(EXPENDITURE)					
NET INCOME/(EXPENDITURE)		-308	46,741	46,433	83,980
Transfer between funds	13	39,993	-39,993	0	0
Net movement in funds		39,685	6,748	46,433	83,980
RECONCILIATION OF FUNDS					
Total funds brought forward		20,000	63,980	83,980	0
Prior year adjustment 2024	14				
TOTAL FUNDS CARRIED FORWARD		59,685	70,728	130,413	83,980

The notes form part of these financial statements

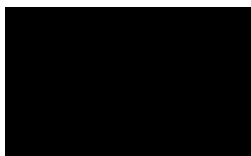
Meetings Centres Scotland
BALANCE SHEET
FOR THE YEAR ENDED 31 March 2025

		Restated	
	Notes	2025	2024
		£	£
FIXED ASSETS			
Tangible assets	9	2,044	938
CURRENT ASSETS			
Stock		0	0
Debtors	10	1,265	983
Cash at bank and in hand		129,767	85,983
		<u>131,032</u>	<u>86,966</u>
CREDITORS			
Amounts falling due within one year	11	2,663	3,924
		<u>128,369</u>	<u>83,042</u>
NET CURRENT ASSETS			
		130,413	83,980
NET ASSETS		<u>130,413</u>	<u>83,980</u>
FUNDS			
Unrestricted funds		59,685	20,000
Restricted funds - prior year adjustments	14		-2,003
Restricted funds		70,728	65,983
TOTAL FUNDS		<u>130,413</u>	<u>83,980</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 7 August 2025

and were signed on its behalf by:



Chairperson

The notes form part of these financial statements

Meetings Centres Scotland
CASHFLOW STATEMENT
FOR THE YEAR ENDED 31 March 2025

	Notes	2025 £	2024 £
Cashflow from operating activities:			
Net cash provided by (used in) operating activities	1	46,146	87,390
Cashflow from investing activities:			
Purchase of property, plant and equipment		-2,362	-1407
Change in cash and cash equivalents in the reporting period		43,784	85,983
Cash and cash equivalents at the beginning of the reporting period		85,983	0
Cash and cash equivalents at the end of the reporting period		129,767	85,983

The notes form part of these financial statements

NOTES TO THE CASHFLOW STATEMENT
FOR THE YEAR ENDED 31 March 2025

	2025 £	2024 £
1. Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per statement of financial activities)	46,433	83,980
Adjusted for:		
Prior year adjustment		
Depreciation charges	1,256	469
(Increase)/decrease in stock	0	0
(Increase)/decrease in debtors	-282	-983
Increase/(decrease) in creditors	-1,261	3924
Net cash provided by(used in) operating activities	46,146	87,390

2. Analysis of changes in net funds

	At 1/3/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash in hand and in bank	85,983	43,784	129,767
Total	85,983	43,784	129,767

Meeting Centres Scotland
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2025

ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in Sterling (£).

Change in accounting policies and prior year adjustments

The company has adopted the Charities SORP for the first time this year, as income has exceeded £250,000. Prior year financial statements were prepared on a receipts basis. Accordingly, fixed assets were not capitalised. Debtors and Creditors had not been included. The comparative figures have been restated to include Fixed Assets, which had a net book value at 31 March 2024 of £938, Prepayments of £983 and creditors of £3,924. The net impact was reducing reserves by £2,003 and increasing expenditure by the same amount.

Going concern

The financial statements have been prepared on a going concern basis, which the trustees believe to be appropriate for the reasons set out in the Trustee's Report. There are no material uncertainties about the charity's ability to continue.

Critical accounting judgements and key sources of estimation uncertainty

The company considers on an annual basis the judgements that are made by management when applying significant accounting policies that would have the most significant effect on amounts that are recognised in the financial statements. The trustees consider there are no such significant judgements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Costs of charitable activities are incurred on the charity's core operations, including support costs and costs relating to the governance of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Computer equipment - 33.33% on cost

Motor vehicles - 25% on cost

Office equipment - 25% on cost

Fixed assets are included in the balance sheet at cost less accumulated depreciation and impairment.

No assets with a gross value of less than £100 are capitalised. These items have been treated as expenditure in the Statement of Financial Activities.

Impairment of tangible fixed assets

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. When the carrying value exceeds its recoverable amount, an impairment loss is recognised in the profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to sell.

Taxation

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

Fund accounting

Unrestricted funds

They can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds

They can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Transfers between funds

With regard to the use of both restricted and designated funds, the release represents an amount which matches the expenditure incurred in the year in respect of the relevant purpose of each fund. Transfers are made between funds for identified internal transactions such as staff training where funds are moved from unrestricted core income to a designated training fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only enters into financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable.

Debt instruments that are payable or receivable within one year. Typically trade debtors or trade creditors, are measured, initially and subsequently, at the undiscounted amount of cash or other consideration expected to be paid or received.

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for evidence of impairment and if found, an impairment loss is recognised in profit or loss.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Cash and cash equivalent includes cash in hand, deposits held at call with banks and other financial institutions.

Leasing commitments

Rentals payable under operating leases are charged to the Statement of Financial Activities as they are incurred over the term of the lease.

Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The amount charged against the Statement of Financial Activities represents the contributions payable to the scheme in respect of the accounting period.

Donated assets

Donated assets received by the charity are capitalised and recognised in the Statement of Financial Activities in the year they are received.

The basis of valuation is the price the charity estimates it would pay in the open market for goods of equivalent utility.

VAT

The company is not registered for VAT. Expenses are therefore shown inclusive of VAT in the financial statements.

Meetings Centres Scotland
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2025

	2025	2024
	£	£
2 DONATIONS AND LEGACIES		
Donations	34	0
Fundraising	0	0
Legacies	0	0
Grants	371,234	125,000
	<u>371,268</u>	<u>125,000</u>

	2025	2024
	£	£
Grants received, included in the above are as follows:		
Age Scotland	0	125,000
Scottish Government	308,942	0
National Lottery - Conference Fund	20,000	0
RS Macdonald	12,525	0
NHS Tayside Charitable Foundation	29,767	0
Grants	<u>371,234</u>	<u>125,000</u>

	2025	2024
	£	£
3 INCOME FROM CHARITABLE ACTIVITIES		
Activity	0	0

	2025	2024
	£	£
4 CHARITABLE ACTIVITIES COSTS		
Marketing, & Advertising	12,312	0
Management charge	0	25,000
Conference Fees	9,902	866
Event Costs	6,891	400
Wages and salaries	132,268	9,161
Travel and Parking	13,196	637
Accommodation & Subsistence	16,325	1,745
Printing, Stationery & Telephone	495	110
IT Software & Consumables	7,147	186
Accounting fee	2,718	1,800
Depreciation	1,256	469
Seed Funding Award Payments	117,500	0
Office Rent	3,000	500
Insurance	936	146
Sundries	888	0
	<u>324,835</u>	<u>41,020</u>

Seed Funding Award Payments	2025	2024
	£	£
Stonelaw Parish Church - Seed Funding Award Payment	15,000	0
Summerhill Community - Seed Fund Award Payment	12,500	0
The Economic Forum - Seed Fund Award Payment	10,000	0
Getting Better Together - Seed Fund Award Payment	15,000	0
Kirkcudbright Development - Seed Fund Award Payment	12,500	0
Upper Eskdale Development - Seed Fund Award Payment	12,500	0
North Edinburgh - Seed Fund Award Payment	12,500	0
Multiple Sclerosis - Seed Fund Award Payment	15,000	0
Dementia Friendly Tweeddale - Seed Fund Award Payment	12,500	0
	<u>117,500</u>	<u>0</u>

5 GOVERNANCE COSTS	2025	2024
	£	£
Independent Examiner Fee	1,500	1,800
Legal fees	0	0
Accounting software, payroll and accountancy costs	1,218	0
	<u>2,718</u>	<u>1,800</u>

6 RELATED PARTY TRANSACTIONS

There were no trustees' remuneration or benefits for the year to 31 March 2025 (2024: None)

Trustee expenses

During the year no trustees were reimbursed any expenses. (2023: £nil)

7 STAFF COSTS	2025	2024
	£	£
Wages and salaries	122,604	7,064
Social security costs	11,220	2,041
Other pension costs	7,623	0
	<u>141,447</u>	<u>9,105</u>

The average monthly number of employees during the year was a follows:

Administrative	4	1
Management	1	1
	<u>5</u>	<u>2</u>

No employee earned more than £60,000.(2024: None)

8 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Restated Total funds
	£	£	£
INCOME FROM			
Donations and legacies	0	0	0
Grants	0	125,000	125,000
Fundraising activities	0	0	0
Charitable activities	0	0	0
Other income			0
Total Income	0	125,000	125,000
EXPENDITURE ON			
Fundraising	0	0	0
Charitable activities	0	41,020	41,020
Governance costs	0	0	0
Total Expenditure	0	41,020	41,020
NET INCOME/(EXPENDITURE)	0	83,980	83,980
Net movement in funds	0	83,980	83,980
Transfer between funds	20,000	-20,000	0
RECONCILIATION OF FUNDS			
Total funds brought forward	0	0	0
TOTAL FUNDS CARRIED FORWARD	20,000	63,980	83,980

9 TANGIBLE FIXED ASSETS

	Computer Equipment	Office Equipment	Motor Vehicles	TOTAL
	£	£	£	£
COST				
At 1 April 2024	1,407	0	0	1,407
Additions	2,362	0	0	2,362
Disposals	0	0	0	0
At 31 March 2025	3,769	0	0	3,769
DEPRECIATION				
At 1 April 2024	469	0	0	469
Charge for the year	1,256	0	0	1,256
Eliminated on disposal	0	0	0	0
At 31 March 2025	1,725	0	0	1,725
NET BOOK VALUE				
At 31 March 2025	2,044	0	0	2,044
At 1 April 2024	938	0	0	938

	2025	2024
	£	£
10 DEBTORS		
Other debtors	0	0
Prepayments	1,265	983
	<u>1,265</u>	<u>983</u>

	2025	2024
	£	£
11 CREDITORS:AMOUNTS FALLING DUE WITHIN ONE YEAR		
Trade creditors	0	1,194
Social security and other taxes	0	930
Pension creditor	428	0
Other creditors	0	0
Accruals and deferred income	2,235	1,800
	<u>2,663</u>	<u>3,924</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS	Unrestricted	Restricted	2025 Total	2024
	funds	funds	funds	Total
	£	£	£	£
Fixed assets	0	2,044	2,044	938
Current assets	59,685	71,347	131,032	86,966
Current liabilities		-2,663	-2,663	-3,924
	<u>59,685</u>	<u>70,728</u>	<u>130,413</u>	<u>83,980</u>

13 TRANSFER OF FUNDS

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

14 PRIOR YEAR ADJUSTMENT

As previous year was prepared on a cash basis, the prior year figures have been restated to include Fixed Assets at Net Book Value at 1 April 2024 and debtors and creditors for prior year

Increased Fixed Assets balance by	£938
Increase in Creditors balance by	-£3,924
Increase in Debtors balance by	£983
Reduce Reserves and increase expenses	<u>-£2,003</u>

