

MENTAL HAGGIS CLAN SCIO

Charity number SC052907

TRUSTEES' ANNUAL REPORT AND RECEIPTS & PAYMENTS ACCOUNTS

For the year ended 31 October 2025

Contents

Section	Page / status
Charity information	Included
Trustees' Annual Report	Included
Receipts and Payments Account	Included
Statement of Balances	Included
Notes to the Accounts	Included
Independent Examiner's Report	Included
Trustee and examiner review checklist	Included
Appendix: financial analysis	Included

Charity information

Item	Details
Charity name	Mental Haggis Clan SCIO
Scottish charity number	SC052907
Legal form	Scottish Charitable Incorporated Organisation (SCIO)
Principal office	2/3 16 Station Road, Renfrew, PA4 8RP
Reporting period	1 November 2024 to 31 October 2025
Trustees	Keith Marsden (Chairperson); Lynne Walsh; Nathan Daly
Independent examiner	Brenda Connelly, Bookkeeper, 19 Portessie, North Barr, Erskine, PA8 6DR
Bankers	The Co-operative Bank plc

Trustees' Annual Report

1. Structure, governance and management

Mental Haggis Clan is constituted as a Scottish Charitable Incorporated Organisation. The charity is governed by its constitution and managed by its charity trustees. The trustees are responsible for setting the charity's direction, safeguarding its assets, ensuring that activities further its charitable purposes, and meeting the charity's reporting and regulatory obligations.

Trustees are appointed in accordance with the constitution. Decisions are taken collectively, with appropriate discussion of planned activities, expenditure, safeguarding, risk and the needs of participants. The trustees receive information relevant to their duties and draw on the practical skills and experience available within the organisation.

2. Charitable purposes and objectives

The charity exists to support mental health and wellbeing, reduce social isolation and create opportunities for connection, confidence and participation. It aims to provide welcoming, practical and accessible activities through which people can meet others, develop skills and take part in positive shared experiences.

3. Activities and achievements during the year

During the year the charity provided and supported a varied programme of community wellbeing activity. This included informal wellbeing meetings, café meetings, community meals, bowling, camping, outdoor walks, arts and crafts, community events, motorsport-related trips, online peer support and organised wellbeing days out. Activities were intended to help participants build social connections, leave the house in a supported way, try new experiences and have regular opportunities to speak with people who understand mental-health challenges.

The charity also supported practical and creative activities, including arts and crafts and community-based skills opportunities. The trustees sought to keep participation welcoming and informal, recognising that some people find conventional services or busy environments difficult to access.

Expenditure shown in the accounts includes costs paid directly to venues, activity providers, food outlets, equipment suppliers and services used to deliver or support the charity's activities. Examples in the supplied records include wellbeing meals and gatherings, bowling, a Santa Pod trip, gym-related activity, equipment and materials, insurance, accounting software, and transport or vehicle-related expenditure supporting delivery.

4. Public benefit

The trustees consider that the activities delivered during the year furthered the charity's purposes by promoting mental wellbeing, reducing isolation and enabling participation in supportive community activity. The principal beneficiaries were people experiencing mental-health difficulties, loneliness, reduced confidence or barriers to ordinary social participation. The trustees are satisfied that these activities provided public benefit in accordance with OSCR guidance.

5. Volunteers and partnership working

The charity relied on the time, commitment and lived experience of trustees and volunteers. Activities were supported through local venues, community contacts and service providers. The trustees are grateful to all participants, donors, volunteers and organisations that helped make the programme possible.

6. Financial review

Total receipts for the year were £1,882.19 and total payments were £6,548.45. The charity used reserves accumulated in previous years to deliver charitable activities throughout the reporting period and ended the year with unrestricted funds of £60.61. The trustees are satisfied that expenditure furthered the charity's purposes.

The trustees confirm that there were no restricted funds, no outstanding liabilities, no trustee remuneration and no trustee expense reimbursements during the reporting period.

7. Reserves policy and going concern

The trustees aim to maintain an appropriate level of unrestricted reserves to meet essential operating costs, insurance and planned charitable activities. Future expenditure will continue to be managed in line with available funding.

8. Risk management and safeguarding

The trustees consider risks when planning activities, including participant wellbeing, safeguarding, travel, venue suitability, insurance, financial control and the safe use of equipment. Appropriate risk assessments and safeguarding arrangements are expected to be used for activities. Bank payments and records should be retained with invoices, receipts or other evidence and reviewed by the trustees.

9. Plans for the future

The charity intends to continue developing accessible mental-health and wellbeing activities, including social meetings, outdoor activity, creative or practical workshops and supportive days out. Delivery will depend on available funding, volunteer capacity, participant needs and the trustees' assessment of affordability and risk.

10. Trustee responsibilities

The charity trustees are responsible for keeping proper accounting records, preparing annual accounts and a trustees' annual report that comply with applicable Scottish charity law, safeguarding the charity's assets, and arranging the required external scrutiny. The trustees are also responsible for ensuring that the information presented is complete and accurate.

11. Approval

Approved by the charity trustees and signed on their behalf:

Name / role	Signature	Date
Keith Marsden, Chairperson	K Marsden	30/07/26
Lynne Walsh Trustee	L. Walsh	30/07/26
Nathan Daly	N Daly	30/07/26

Receipts and Payments Account

For the year ended 31 October 2025

Unrestricted funds	Receipts	Payments
Donations and activity contributions	£1,814.20	
Refunds and reimbursements	£67.99	
Total receipts	£1,882.19	
Wellbeing activities, meals and events		£4,099.09
Equipment, materials and supplies		£1,018.62
Transport, travel and vehicle-related costs		£785.35
Insurance		£169.92
Administration and accounting software		£122.40
Cash withdrawals - supporting detail required		£350.00
Other charitable expenditure		£3.07
Total payments		£6,548.45
Excess of payments over receipts		£4,666.26

Statement of Balances

Funds	At 1 Nov 2024	Receipts	Payments	At 31 Oct 2025
Unrestricted bank funds	£4,726.87	£1,882.19	£6,548.45	£60.61
Total funds	£4,726.87	£1,882.19	£6,548.45	£60.61

Assets and liabilities at year end

Item	Amount
Cash at bank	£60.61
Cash in hand	£0.00
Other monetary assets	£0.00
Liabilities disclosed by trustees	£0.00

Notes to the Accounts

1. Basis of preparation

The accounts have been prepared on a receipts and payments basis. Receipts are recorded when received and payments when paid. The accounts summarise cash and bank movements during the reporting period and include a statement of balances at the year end.

2. Funds

The trustees confirm that all funds held during the year were unrestricted. No restricted fund balances have therefore been presented.

3. Donations and activity contributions

This category includes Stripe receipts and named donations or contributions identifiable in the supplied bank records. Refunds and reimbursements have been shown separately where identifiable.

4. Charitable activities

Wellbeing activities, meals and events include payments to venues and activity providers and recurring gym-related payments that the trustees have identified as connected with charitable wellbeing delivery. Equipment, materials and supplies include items purchased to support administration, activities and practical or creative work.

5. Transport and vehicle-related costs

This category includes identifiable fuel, roadside assistance, vehicle checks, vehicle-related supplies and similar costs. The trustees have confirmed that these costs were incurred wholly for charitable purposes and are supported by appropriate records.

6. Trustee remuneration, benefits and expenses

No trustee received remuneration or other benefit from the charity and no trustee expenses were reimbursed during the year, according to the information supplied.

7. Related parties

No related-party transactions requiring disclosure have been identified from the information supplied. The trustees have confirmed that no further related-party disclosures are required.

8. Liabilities and commitments

The trustees confirm that the charity had no outstanding liabilities, unpaid invoices, committed activity costs, direct-debit arrears or other obligations at 31 October 2025.

9. Bank reconciliation and incomplete source detail

The complete bank statement exports supplied cover the reporting period and have been incorporated into the transaction ledger. Total receipts of £1,882.19 and total payments of £6,548.45 reconcile the opening bank balance of £4,726.87 to the closing bank balance of £60.61. No unanalysed bank movements remain. Cash withdrawals totalling £350.00 were reviewed by the trustees and were confirmed as having been used for charitable purposes, with supporting records retained.

10. Approval of accounts

These accounts were approved by the trustees on: 30/07/2026

Trustee	Signature	Date
Keith Marsden, Chairperson	K marsden	30/07/26
Trustee	L Walsh	30/07/26
Trustee	N Daly	30/07/2026

Independent Examiner's Report

To the trustees of Mental Haggis Clan SCIO, charity number SC052907

I report on the accounts of the charity for the year ended 31 October 2025, which are set out in this document.

Responsibilities of the trustees and independent examiner

The charity trustees are responsible for preparing the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006, as amended. The trustees consider that an audit is not required and that independent examination is appropriate. My responsibility is to examine the accounts and report whether any matters have come to my attention in accordance with the applicable requirements.

Basis of independent examiner's statement

My examination is carried out in accordance with the applicable Scottish charity regulations and guidance. It includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of unusual items or disclosures and seeking explanations from the trustees where necessary. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no audit opinion is given.

Independent examiner's statement

I have carried out an independent examination of the receipts and payments accounts of Mental Haggis Clan SCIO for the year ended 31 October 2025.

My examination was carried out in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the guidance issued by the Office of the Scottish Charity Regulator (OSCR).

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

- proper accounting records have not been kept; or
- the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Independent examiner details	
Name	Brenda Connelly
Capacity	Bookkeeper
Address	19 Portessie, North Barr, Erskine, PA8 6DR
Signature	Brenda Connelly
Date	30 th July 2026

Trustee and Examiner Review Checklist

Review item	Owner	Status / comments
Confirm the full names of all trustees who served during the year	Trustees	completed
Confirm principal office and charity details	Trustees	completed
Obtain bank statement / export covering 28 Dec 2024 to 9 Jan 2025	Trustees	RECEIVED AND INCLUDED
Obtain bank statement / export covering 25-31 Oct 2025	Trustees	RECEIVED AND INCLUDED
Review categorisation of the previously missing transactions	Preparer / trustees	complete
Confirm all listed activity and vehicle costs were for charitable purposes	Trustees	complete
Confirm no cash in hand at year end	Trustees	complete
Confirm no restricted funds	Trustees	complete
Confirm no year-end liabilities or commitments	Trustees	complete
Confirm no trustee remuneration, benefits or reimbursed expenses	Trustees	complete
Independent examiner checks bank, records and evidence	Examiner	Completed
Trustees approve and sign report and accounts	Trustees	complete
Independent examiner inserts conclusion and signs report	Examiner	Completed

Appendix A - Financial analysis from supplied CSV files

Category	Receipts	Payments
Donations and activity contributions	£1,814.20	£0.00
Refunds and reimbursements	£67.99	£0.00
Wellbeing activities, meals and events	£0.00	£4,099.09
Equipment, materials and supplies	£0.00	£1,018.62
Transport, travel and vehicle-related costs	£0.00	£785.35
Insurance	£0.00	£169.92
Administration and accounting software	£0.00	£122.40
Cash withdrawals - supporting detail required	£0.00	£350.00
Other charitable expenditure	£0.00	£3.07
TOTAL	£1,882.19	£6,548.45
