

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2026
for
Resonate: Creating Communities

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Resonate: Creating Communities

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for the Year Ended 31st March 2026**

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Resonate: Creating Communities

Report of the Trustees **for the Year Ended 31st March 2026**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2026. The trustees have adopted the provisions of 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

Objectives and aims

To transform the lives of people with autism and those affected by autism by providing information and support; housing; social and learning opportunities in specialist autism friendly environments, where autistic people can come together and thrive. To support people newly diagnosed with understanding the positive sides of being Autistic and not see it as a limiting diagnosis. To develop and build on peoples' special interests and turn them into viable business opportunities that can lead to more financial stability and greater access to opportunities.

Significant activities

The charity was set up to try to fill a gap in local services and provision for Autistic people. In our first year we have run social groups, computer games design workshops, regular weekly clubs as well, as submitting a Community Asset transfer application for a police station in Kirkcudbright. Which we plan to open a Positive Minds hub for young people & the wider community, along side out of school/ college activities for young people with ASD and upstairs open a shared independent living flat.

Public benefit

We are making a difference to the lives of young people. Looking back, our social group has gone from meeting in cafes (out of hours) or church halls so that we could guarantee, it would be quiet and controlled, so that young people would feel safe, to where we are now, where young people, are confident to give something new a try. From Chancers nightclub- Ru Paul special show, to pub quizzes, music gigs, day trips to Blackpool or Glasgow Comic Con. Even a regular pub and pool night, we have seen young people become more confident in that setting and mixing with their peers and chatting to other pub users.

We have seen young people come along, who barely see anyone outside the family home due to stress and anxiety, come along and enjoy hanging out with their peers. We have seen:

- Confidence increase.
- Social skills improve.
- Developing Friendships.
- Evidence of young people developing flexibility and willingness to give things a try, not just at the social group but in other areas of life.
- Young people having fun.

Developing the confidence to make suggestions and contribute activity ideas to the group, some of which has led to a few spin off activities, that young people have instigated and arranged themselves.

Resonate: Creating Communities

Report of the Trustees **for the Year Ended 31st March 2026**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

This year (our second year) as an organisation we have:

Successfully raised the funds required and purchased Kirkcudbright Police Station, which we plan to turn into a positive minds' hub.

Applied for and been granted planning permissions for the change of use and redevelopment of the police station

Our organisation/board of Trustees and CEO have completed governance training and worked with several organisations to support this.

Run a weeklong Games Jam workshop with graduates from Abertay University to further develop the skills of young people with ASD

We have run two x weekly social club sessions (one in Dumfries and one in Stewartry) for young adults with ASD, with a rich and varied programme of activities.

We have 3 Dungeons and Dragon groups for autistic people in Dumfries, Kirkcudbright and New Galloway.

Continued to run our 2 x weekly Computer Games design Clubs, allowing young people to further develop their skills, confidence and support them with applications/transition to college and further study.

We have continued to support parents, with adult children with ASD, have more understanding of the barriers, their loved one's face as well as supporting the young person to make their first step towards engaging which has successfully led to trying one of our activities.

Facilitated parent/carer meet ups and peer support networks.

Our parents and young people took part as volunteers and helped run 6 days of community engagement and pop up fundraising cafe, to raise awareness of the project and help raise unrestricted funds.

Secured £226,000 of funding to help develop several projects from a variety of funders (please see Funders section).

FINANCIAL REVIEW

Principal funding sources

We would like to acknowledge our funders without them we would not be able to provide any activities or be able to reach our goals and vision. So, thank you to:

Awards for All

Children in Scotland

Crown Estate

Cunningham Housing

Dumfries & Galloway Council

Foundation Scotland Essential

New Galloway & Kells Council

Glenken's District Trust

Annan and Nithsdale Community Benefit Fund

Robertson Trust

Robin Rigg

Firstport - Start It

Tesco Groundwork

Third Sector Dumfries & Galloway (TSDG) CLLD Fund

D&G Council Kirkcudbright CGF

R S MacDonald

South Of Scotland Enterprise (SOSE)

Albert Hunter Trust

Trefoil

We would like to thank Natural Power, for their continued support and a further donation of 12 used Lenovo laptops. A model, designed for mobile working, so are robust and sturdy. They have been invaluable, for our Computer Games Design Club, and being transported around.

We would also like to acknowledge The Castle Douglas IT Centre, who refurbished all of them at cost, so for less than the price of one new laptop, we have had all 12 working models.

Resonate: Creating Communities

Report of the Trustees **for the Year Ended 31st March 2026**

FINANCIAL REVIEW

Reserves policy

As a young charity, we have limited unrestricted/free funds to include in as part of our reserves policy. Most of our funding to date has been restricted, to the activities we offer. Staff have been employed on a sessional basis, as it is project funded. We do aspire to have a reserves policy which has 6 months operating costs set aside for emergencies, such as a shortfall in funding. Operating costs are currently around between £5k-£8k a month, so we are aiming for a reserve between £30k and £48k.

As we are currently developing and plan to increase the activities we offer in the coming year, the figure will likely change, but this will be part of our financial planning and a matter for our finance board to review and set.

This is an area of concern and one that the Trustees and CEO, will prioritise in the coming financial year, and look to find ways to secure funds for this purpose.

FUTURE PLANS

Next year

2026/27 is set to be an exciting year. We have just completed our Community Asset Transfer and got the keys on the 27th March 2026. Now the hard work begins raising the funds to develop the site and make it fit for purpose and met building regulations. In the meantime, we have started using the building and continuing to run our regular groups.

The development has been divided into three phases, and once we have raised enough funds building work will begin. We hope to have Phase 1, the Main building completed in this financial year.

The first phase includes creating a mental health/ positive minds hub for young people, which will provide informal mental health support and help fill the gap until they can access CAMHS or other statutory services. Upstairs we plan to create a supported transition flat, ASD flat, where young people will move out of the family home, live with similar peers and develop independence skills in a supported environment.

We plan to develop some new projects, to run within the Positive Minds hub, such as:

- supporting individuals/ family locally with post ASD diagnosis support;

- providing access to informal mental health support to individuals and supporting young people with accessing other services.

- providing training/ workshops to parents on how to support the wellbeing of their children and loved ones.

- Increasing access to Computer Games design training

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

We initially held three information sessions about what Resonate: Creating Communities was wanting to achieve. Which was basically, finding ways to fill identified gaps in local provision. It was at one of these meetings that our board members put themselves forward to be on the board. After filling in Board Member applications, they were allocated roles that best fit their skills and experience. These were seconded and approved

Sadly, one of our original trustees, Mrs T. Campbell had to resign as they moved out of the region. To recruit a new board member/ trustee, we advertised locally on Kirkcudbright Development Trust and Kirkcudbright Community Help Facebook pages. We were successful in recruiting a new board member Local business owner Gillian Robinson Joined our board as Secretary.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SCO53544

Principal address

Leamington House
High Street
New Galloway
Castle Douglas
Kirkcudbrightshire
DG7 3RN

Trustees

Mrs K Wright

D Wright

A T Urquhart

Mrs G.Robinson

G H Campbell

Resonate: Creating Communities

Report of the Trustees
for the Year Ended 31st March 2026

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Gerald M McGill
Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Approved by order of the board of trustees on 01.05.2026 and signed on its behalf by:



.....
D Wright - Trustee

Independent Examiner's Report to the Trustees of
Resonate: Creating Communities

I report on the accounts for the year ended 31st March 2026 set out on pages six to eleven.

Respective responsibilities of trustees and examiner

The charity's trustees 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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to 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.

Gerald M McGill

Gerald M McGill
The Institute of Chartered Accountants of Scotland

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Date: 01/05/2026

Resonate: Creating Communities

Statement of Financial Activities
for the Year Ended 31st March 2026

			Year Ended 31.3.26 Total funds £	Period 30.7.24 to 31.3.25 Total funds £
	Notes	Unrestricted fund £	Restricted funds £	
INCOME AND ENDOWMENTS FROM				
Donations and legacies		<u>12,149</u>	<u>212,464</u>	<u>224,613</u> <u>76,329</u>
EXPENDITURE ON				
Other		<u>24,112</u>	<u>56,726</u>	<u>80,838</u> <u>13,048</u>
NET INCOME/(EXPENDITURE)		(11,963)	155,738	143,775 63,281
RECONCILIATION OF FUNDS				
Total funds brought forward		<u>31,000</u>	<u>32,281</u>	<u>63,281</u> -
TOTAL FUNDS CARRIED FORWARD		<u><u>19,037</u></u>	<u><u>188,019</u></u>	<u><u>207,056</u></u> <u><u>63,281</u></u>

The notes form part of these financial statements

Resonate: Creating Communities

Balance Sheet
31st March 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	4	12,820	167,500	180,320	-
CURRENT ASSETS					
Cash at bank		6,217	20,519	26,736	63,281
NET CURRENT ASSETS		<u>6,217</u>	<u>20,519</u>	<u>26,736</u>	<u>63,281</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>19,037</u>	<u>188,019</u>	<u>207,056</u>	<u>63,281</u>
NET ASSETS		<u>19,037</u>	<u>188,019</u>	<u>207,056</u>	<u>63,281</u>
FUNDS	5				
Unrestricted funds				19,037	31,000
Restricted funds				<u>188,019</u>	<u>32,281</u>
TOTAL FUNDS				<u>207,056</u>	<u>63,281</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 01.05.2026 and were signed on its behalf by:



.....
D Wright - Trustee



.....
A T Urquhart - Trustee

Resonate: Creating Communities

Notes to the Financial Statements **for the Year Ended 31st March 2026**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, 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.

Tangible fixed assets

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

Freehold property - not provided

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds 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.

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2026 nor for the period ended 31st March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2026 nor for the period ended 31st March 2025.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>31,000</u>	<u>45,329</u>	<u>76,329</u>
EXPENDITURE ON			
Other	<u>-</u>	<u>13,048</u>	<u>13,048</u>
NET INCOME	<u>31,000</u>	<u>32,281</u>	<u>63,281</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>31,000</u></u>	<u><u>32,281</u></u>	<u><u>63,281</u></u>

Resonate: Creating Communities

Notes to the Financial Statements - continued
for the Year Ended 31st March 2026

4. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
Additions	<u>180,320</u>
NET BOOK VALUE	
At 31st March 2026	<u><u>180,320</u></u>
At 31st March 2025	<u><u>-</u></u>

5. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	31,000	(11,963)	19,037
Restricted funds			
Awards for All	7,112	(7,112)	-
Children in Scotland	3,119	-	3,119
Cunningham Housing	400	(400)	-
Dumfries & Galloway Council	400	(400)	-
Foundation Scotland Essential	3,000	(3,000)	-
New Galloway & Kells Council	350	(350)	-
Robertson Trust	3,000	(3,000)	-
Robin Rigg	14,000	(14,000)	-
Start IT	500	(500)	-
Tesco Groundwork	400	-	400
TSDG CLLD Fund	-	22,500	22,500
D&G Council Kirkcudbright CGF	-	10,000	10,000
R S MacDonald	-	10,000	10,000
SOSE	-	135,000	135,000
Albert Hunter Trust	-	5,000	5,000
Trefoil	<u>-</u>	<u>2,000</u>	<u>2,000</u>
	<u>32,281</u>	<u>155,738</u>	<u>188,019</u>
TOTAL FUNDS	<u><u>63,281</u></u>	<u><u>143,775</u></u>	<u><u>207,056</u></u>

Resonate: Creating Communities

Notes to the Financial Statements - continued
for the Year Ended 31st March 2026

5. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,149	(24,112)	(11,963)
Restricted funds			
Awards for All	1	(7,113)	(7,112)
Cunningham Housing	-	(400)	(400)
Dumfries & Galloway Council	-	(400)	(400)
Foundation Scotland Essential	-	(3,000)	(3,000)
New Galloway & Kells Council	-	(350)	(350)
Robertson Trust	-	(3,000)	(3,000)
Robin Rigg	-	(14,000)	(14,000)
Start IT	-	(500)	(500)
Glenkens Trust	7,000	(7,000)	-
ACBCN	10,000	(10,000)	-
First Post Start It	2,499	(2,499)	-
TSDG CLLD Fund	22,500	-	22,500
D&G Council Kirkcudbright CGF	10,000	-	10,000
R S MacDonald	10,000	-	10,000
SOSE	135,000	-	135,000
Albert Hunter Trust	5,000	-	5,000
Trefoil	2,000	-	2,000
Energy Savings Trust	8,464	(8,464)	-
	<u>212,464</u>	<u>(56,726)</u>	<u>155,738</u>
TOTAL FUNDS	<u>224,613</u>	<u>(80,838)</u>	<u>143,775</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.3.25 £
Unrestricted funds		
General fund	31,000	31,000
Restricted funds		
Awards for All	7,112	7,112
Children in Scotland	3,119	3,119
Cunningham Housing	400	400
Dumfries & Galloway Council	400	400
Foundation Scotland Essential	3,000	3,000
New Galloway & Kells Council	350	350
Robertson Trust	3,000	3,000
Robin Rigg	14,000	14,000
Start IT	500	500
Tesco Groundwork	400	400
	<u>32,281</u>	<u>32,281</u>
TOTAL FUNDS	<u>63,281</u>	<u>63,281</u>

Resonate: Creating Communities

Notes to the Financial Statements - continued
for the Year Ended 31st March 2026

5. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,000	-	31,000
Restricted funds			
Awards for All	11,209	(4,097)	7,112
Children in Scotland	3,119	-	3,119
Corra CGDC	3,000	(3,000)	-
Cunningham Housing	1,000	(600)	400
Dumfries & Galloway Council	2,000	(1,600)	400
Foundation Scotland Essential	3,000	-	3,000
New Galloway & Kells Council	500	(150)	350
Robertson Trust	3,000	-	3,000
Robin Rigg	15,000	(1,000)	14,000
Start IT	2,501	(2,001)	500
Tesco Groundwork	1,000	(600)	400
	<u>45,329</u>	<u>(13,048)</u>	<u>32,281</u>
TOTAL FUNDS	<u>76,329</u>	<u>(13,048)</u>	<u>63,281</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2026.

Resonate: Creating Communities

Detailed Statement of Financial Activities
for the Year Ended 31st March 2026

	Year Ended 31.3.26 £	Period 30.7.24 to 31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	212,964	75,119
Sundry income	<u>11,649</u>	<u>1,210</u>
	<u>224,613</u>	<u>76,329</u>
Total incoming resources	224,613	76,329
EXPENDITURE		
Support costs		
Management		
Wages	54,576	6,037
Insurance	1,221	474
Telephone	512	106
Postage and stationery	199	163
Advertising	654	108
Sundries	1,232	27
Computer Costs	-	1,488
Social Club Expenses	(528)	1,548
Computer Games Club Exps	1,939	913
Room Hire	4,169	419
Travel Expenses	4,078	-
Training	3,078	1,518
TV Licence	-	170
Repairs & Replacements	773	77
Bank Charges	51	-
Accountancy Fees	420	-
Feasibility Study	<u>8,464</u>	<u>-</u>
	<u>80,838</u>	<u>13,048</u>
Total resources expended	<u>80,838</u>	<u>13,048</u>
Net income	<u><u>143,775</u></u>	<u><u>63,281</u></u>