

Scottish Borders LGBT Equality

Annual Report & Financial Statements

For the period
01st April 2024
to 31st March 2025

Registered in Scotland as a
Scottish Charitable Incorporated Organisation
SC044539

Scottish Borders LGBT Equality

Scottish Charity no: SC044539

Trustees' Annual Report

For the Year Ended 31st March 2025

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31st March 2025.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name: Scottish Borders LGBT Equality

Charity no: SC044539

Address 10 Ashyards Court
Eaglesfield
Lockerbie
Dumfries and Galloway
DG11 3PE

Current Trustees

Michael Greaves Mackintosh	Chair
Pax Wylie	Treasurer/Secretary
Billy Duffy	

STRUCTURE GOVERNANCE & MANAGEMENT

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (SCIO). It is governed by its constitution.

Appointment of Trustees

The Board, which normally meets on a monthly basis, are the charity's trustees. Membership of the Board is open to all members of the organisation. Trustees are elected at the Annual General Meeting which is normally held in July. Under the constitution, there must be a minimum of three and not more than nine elected trustees.

Management

The trustees are responsible for the overall direction of the organisation as well as the planning for all the events we host, along with a small team of volunteers who help out at any physical events.

The trustees aim to raise awareness, promote equality and reduce discrimination in the face of negative social media and cultural attitudes of the general public. Through the activities of the organisation, they continue to provide (and direct people to) the appropriate support where necessary.

During this year, the trustees have been aware of access issues in getting to our events and have been exploring ways to find ways to help people attend them as safely as possible (e.g. recommending specific taxi companies). They have also been mindful to alleviate the issues disabled people have in accessing community spaces and have

actively tried to make sure any venues we use are fully accessible and have the relevant spaces available (e.g. working disabled toilets, flat entrances).

The biggest challenge for our charity this year has been around committee succession planning and hand over of the running of the organisation, including the management of our finances and administration of our committee meetings. This also resulted in a lack of accurate record keeping (including minutes of meetings). During the previous financial year one of our long-standing trustees (who was almost single-handedly running the organisation) stepped down and we subsequently incurred lengthy administrative delays in being able to make any changes to the verified users with access to the organisation's bank account. We also had significant access issues for our email and social media accounts. This has been a major contributing factor to the delays in producing these accounts for verification. Moving forward, we now have enough trustees to be quorate again and have a few more volunteers so are in a much better position. It has also been the new Treasurer's first time in preparing charity accounts. We have sought governance training and support from Borders Community Action (the Third Sector Interface for the Scottish Borders) to enable our new trustees to understand and fulfil their obligations.

OBJECTIVES AND ACTIVITIES

Charitable purposes:

The promotion of equality and diversity.

Activities

The organisation works to promote, preserve and protect the mental and physical health and social wellbeing of the Lesbian, Gay, Bisexual and Transgender (LGBT) community in the Scottish Borders by:

- Promoting equality and recognition as equal members of the community;
- Promoting access and social inclusion;
- Improving emotional and physical wellbeing;
- Actively working to reduce discrimination;
- Increasing awareness and visibility.

Achievement and performance

We held multiple "Café Polari" throughout the year (with a large break from August 2024 to January 2025 due to issues with the bank handover as well as trustee and volunteer health issues that lasted for several months). We also hosted two major Drag events in Galashiels and in Hawick) which were all very well attended.

We are currently the only organisation providing a monthly safe space for people who are 16+ and within the LGBT+ community, and their allies to meet in an environment where those LGBT+ people feel free to be themselves. These events therefore play a pivotal role in a being a welcoming environment, especially for LGBT+ people who have either lived in the Scottish Borders all their lives or people who have moved here and have lost their sense of community.

We hosted 3 Transgender specific group events during this financial year. This group was called "TransGen" and was held in multiple venues to enable people to feel safe to enter (i.e., without the risk of someone being "outed"). This group had a small but regular attendance but unfortunately the dwindling numbers made it unviable to maintain as they had dropped to only 3 or 4 attendees in the last few months. Therefore, the decision was taken to stop this group for now and come back to look at it again at a future time.

We also continued to work in a partnership arrangement with Scottish Borders Rape Crisis Centre to organise and help facilitate the ReClaim the Night March in November 2024 which was held in Hawick. We helped with the use of our stall gazebo and folding tables as well as providing some people to wear high-vis vests to help steward the march itself. We also hosted an information stall here after the march was done.

FINANCIAL REVIEW

Our main source of funding was the Community Mental Health and Wellbeing Fund for both the Café Polari and TransGen 2-year projects. We will be looking for new sources of funding to continue these projects.

Income from those restricted funds was £5,448.99 which was an increase from the previous financial year. Income from unrestricted donations during the financial year 2024-2025 was £110.55 (raised from donations to our monthly Café Polari events [£98.00] plus interest accrued from our savings account [£12.55], which was down on the financial year before.

We temporarily held £500.00 in our savers account on behalf of the Pink Ladies group. This group used to fall under the Scottish Borders LGBT Equality banner but wanted to branch out on their own. These monies were transferred back to them during this financial year.

Cost of Charitable Activities through restricted funding totalled £5,597.45 which was broken down over Café Polari expenses (£4,651.28), TransGen expenses (£122.00) and Trustee expenses (£824.17). Unrestricted expenditure came to a total of £871.83 (which was our annual Insurance policy and Admin costs. NB we have subsequently decided that the administrative costs were too high for us and the trustees are currently doing these admin duties.

Reserves Policy

We aim to hold a reserve equivalent to at least 3 months' general expenditure.

PLANS FOR FUTURE PERIODS

We plan on continuing to host monthly "Café Polari" events within Café ReCharge in Galashiels but are looking at other potential venues as well as hosting other less frequent "Café Polari" events in other towns across the Scottish Borders depending on funding and availability of our Trustees and Volunteers who help run the events.

There is also some discussion going on about potentially looking at doing some kind of Transgender specific group at some point, although no details are in stone about this yet as it is still in the very initial stages of the idea forming.

Approved by the trustees on 06/08/2026 and signed on their behalf by:

P. Wylie

Pax Wylie – Secretary/Treasurer

Scottish Borders LGBT Equality
Scottish Charity no: SC044539

STATEMENT OF RECEIPTS AND PAYMENTS
01st April 2024 to 31st March 2025

				2025	2024
	Note	Unrestricted	Restricted	Total	<i>Total</i>
		£	£	£	£
Income					
Voluntary receipts					
Donations		110.55	0.00	110.55	126.55
Grants		0.00	5448.99	5448.99	4702.93
 Pink Ladies Fund		0.00	500.00	500.00	0.00
Pride Donations		0.00	0.00	0.00	2075.00
General Donations		0.00	0.00	0.00	1050.00
Miscellaneous		0.00	0.00	0.00	26.00
 Total Receipts		<u>110.55</u>	<u>5948.99</u>	<u>6059.54</u>	<u>7980.48</u>
 PAYMENTS					
Cost of fundraising		0.00	0.00	0.00	0.00
Cost of Charitable Activities	4	0.00	5597.45	5597.45	4505.88
Governance Costs (including Admin)	5	871.83	0.00	871.83	834.49
Pink Ladies Fund		0.00	500.00	500.00	0.00
Storage Fees		0.00	0.00	0.00	210.00
Transfers to Savings Account		0.00	0.00	0.00	2000.00
Account Verification		0.00	0.00	0.00	360.00
Miscellaneous		0.00	0.00	0.00	575.08
 Total Payments		<u>871.83</u>	<u>6097.45</u>	<u>6969.28</u>	<u>8485.45</u>
 Surplus/(Deficit) for the year		<u>-761.28</u>	<u>-148.46</u>	<u>-909.74</u>	<u>-504.97</u>

The Notes on page 7 form an integral part of these accounts

Scottish Borders LGBT Equality

Scottish Charity no: SC044539

STATEMENT OF BALANCES

01st April 2024 to 31st March 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Funds Reconciliation				
Cash at bank and in hand 01.04.2024	1053.91	0.00	1053.91	1658.88
Cash in the savers account 01.04.2024	0.00	7595.98	7595.98	12280.28
Surplus/(Deficit) for the year	<u>-761.28</u>	<u>-148.46</u>	<u>-909.74</u>	<u>-504.97</u>
TOTAL	<u>292.63</u>	<u>7447.52</u>	<u>7740.15</u>	<u>13434.19</u>

Bank and Cash Balances

Bank current account 31.03.2025	144.17	1053.91
Savers account balance 31.03.2025	1667.79	7595.98
Cash in hand	<u>0.00</u>	<u>0.00</u>
TOTAL	<u>£1811.93</u>	<u>8649.89</u>

Other Assets (Unrestricted Fund)

Equipment (estimated value) 6	<u>£500.00</u>
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Liabilities (Unrestricted Fund)	<u>0.00</u>
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The Notes on page 7 form an integral part of these accounts.

Approved by the trustees on 06/08/2025 and signed on their behalf by:-

Signature P. Wylie

Pax Wylie – Treasurer/Secretary

Scottish Borders LGBT Equality

Scottish Charity no: SC044539

Notes to the Accounts – For the Year Ended 31st March 2025

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the organisation.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. No grants were received during the year.

3 Related Party Transactions

The organisation's insurance policy includes Trustee Indemnity Insurance for all its trustees.

4 Cost of Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Café Polari Expenses	0.00	4651.28	4651.28	3391.74
TransGen Expenses	0.00	122.00	122.00	308.00
Trustee/Volunteer Expenses	0.00	824.17	824.17	806.14
Insurance	271.83	0.00	271.83	264.49
Pink Ladies Fund	0.00	500.00	500.00	0.00
Admin Costs	600.00	0.00	600.00	570.00
Storage Fees	0.00	0.00	0.00	210.00
Transfers to Savings Accounts	0.00	0.00	0.00	2000.00
Account Verification	0.00	0.00	0.00	360.00
Miscellaneous	0.00	0.00	0.00	575.08
	<u>871.83</u>	<u>6097.45</u>	<u>6969.28</u>	<u>8485.45</u>

5 Governance Costs

The governance costs are as listed however we are missing one invoice from our previous Admin company. We have checked our own records as well as contacting our previous Admin company and the related invoice for May 2024 cannot be found, although the invoice was paid at the time.

6 Asset & Liability Details

The only major piece of equipment the organisation owns is our branded gazebo which was paid for by a donation in a previous financial year (we believe the financial value of this to be around £500.00 at the time it was purchased).

There are no outstanding debts or liabilities.

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report to the Trustees of Scottish Borders LGBT Equalities

I report on the accounts of the charity Scottish Borders LGBT Equality for the year ended 31.3.2025, which are set out on pages 1 to 7.

Respective responsibilities of Trustees and Examiner

The 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. The trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.

Having satisfied myself that the charity is not subject to audit under company law and is eligible

for independent examination, it is my responsibility to:

- examine the accounts as required under section 44(1) (c) of the Act.
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was 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 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention 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, comply with Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met

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

Signed:



Abigail Hallas

Independent Examiner

Borders Community Action

Registered Office: 1 Drygrange Cottages, Drygrange Steading, Melrose, TD6 9DJ

Date: 23/09/26