Charity registration number SC010985 (Scotland)

Company registration number SC121496

SCOTTISH HUNTINGTON'S ASSOCIATION

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

SCOTTISH HUNTINGTON'S ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Aarran Air	
	Carrie-Anne Mackenzie	
	Prof. Louise McCabe	
	Gillian McNab	
	Prof. Lorna Milne FRSE	
	Margaret Moncrieff	
	Elizabeth Porterfield MBE	Appointed 20 January 2026
	Dr. Marie Short MBE	
	Dr. Timothy Soane	
Senior management	Alistair Haw	Chief Executive Officer
Patron	Sarah Winckless MBE	
Charity number (Scotland)	SC010985	
Company number	SC121496	
Registered office	Business First Burnbrae Road Paisley PA1 2FB	
Auditor	Azets Audit Services Chartered Accountants Statutory Auditor Titanium 1 King's Inch Place Renfrew PA4 8WF	
Solicitors	Burness Paull 120 Bothwell Street Glasgow G2 7JL	

SCOTTISH HUNTINGTON'S ASSOCIATION

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SCOTTISH HUNTINGTON'S ASSOCIATION

CHAIRPERSON'S REVIEW

FOR THE YEAR ENDED 31 MARCH 2026

2025/26 was another extremely challenging year for the sector. The CEO of the Scottish Council for Voluntary Organisations (SCVO), Anna Fowlie, went as far as to describe it as “slow motion apocalypse” with over 1000 charities closing each year.

In this context we can look back at the past year with particular pride. Not only due to the manner in which we managed to steer the Association through such turbulent economic times on a firm financial footing, but also as we reflect upon the many achievements and highlights delivered along the way. Some which spring to mind include:

- Despite the challenging environment, total charity income increased by 2.3% compared with the prior year. In addition, as part of a cost review and restructuring of activities, the charity was also able to reduce overall costs by 4.7%, resulting in an improvement in net expenditure year on year.
- Global Huntington’s icon Nora Guthrie, daughter of Woody Guthrie, coming to Scotland to hold events in support of the Association and its specialist services.
- Record media coverage secured for the charity and Huntington’s disease thanks to our partnership with University of Aberdeen.
- Scotland’s Cabinet Secretary for Health and Social Care publicly endorsing the essential nature of our services.
- A headline slot and feature on STV News, involving our staff, stakeholders and community highlighting the essential nature of our specialist services.
- Cross-party support at the UK and Scottish Parliaments, expressed in the chamber and via parliamentary questions and motions.
- VIP and celebrity support from Olympic gold medallist Dame Katherine Grainger, actor Mark Barret, comedian Susie McCabe and musician James Allan.
- Expanding our group of fantastic youth ambassadors to an impressive 22.
- Developing a partnership with Abertay University to produce a computer game to help educate children and young people about Huntington’s disease.
- Our Family Gathering receiving record attendance of 170, and a 98% approval rating.
- Showcasing our work at the UK and Ireland HD Network meeting in Birmingham.
- The expansion of our work to train health and social care staff on Huntington’s disease.

As the infographics that follow illustrate, these highlights are by no means exhaustive. Nor did they fall out of the sky and land on our lap. They were delivered by our former and current staff, trustees, branches, funders and supporters. We are enormously grateful to everyone who helped us drive further towards our vision of the best possible care and support for everyone impacted by Huntington’s disease throughout Scotland in 25/26.

We look forward to doing so again in 26/27, with your support.



.....
Aarran Air
Chair, Board of Trustees

Date: 2nd November 2026

SCOTTISH HUNTINGTON'S ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Companies Act 2006, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)".

Scottish Huntington's Association
Specialist support for Huntington's disease families

Scottish Huntington's Association is the only organisation in the country dedicated exclusively to the care and support of families impacted by Huntington's disease. The charity does this through a nationwide network of community-based Huntington's Disease Specialists, an award-winning Youth Service, and a specialist Financial Wellbeing Service.

Mission To fight tirelessly to ensure that everyone impacted by Huntington's disease in Scotland has access to the specialist care and support they need when they need it, regardless of where they live.

Vision The best possible care and support for everyone impacted by Huntington's disease in Scotland.

Values **Respect | Collaboration | Leadership | Tenacity | Integrity**

Overview of activities and impact 2025/26

18,887 Activities such as HD management clinics, joint professional visits, mental wellbeing education/support, training healthcare staff, clinical professional meetings, group sessions, advance directives, referrals

29,726 Actions including referrals, palliative care advice, carer support, genetic testing discussions, carer support, future planning, emotional support, financial wellbeing review, young person support, clinical assessment

7239 hours of client-related activity

1450 active cases across Scotland

Key summary: Specialist Huntington's Disease Service

2591 clinical assessments/ discussions held

3594 advice and support exclusively for carers

4369 HD client support/ advice

2016 face-to-face client meetings

1393 instances of advocacy on clients' behalf

260 instances of crisis intervention/management

Key summary: Specialist Youth Service

181 young people accessed specialist youth support

52% of Youth Service clients are young carers

586 instances of support/ advice delivered

59% of clients saw improvement in educational attendance

Current data Independently collated and verified

Financial Wellbeing Service

£621,047
Total financial gains for families using our service

Support areas include Power of Attorney; debt management; guardianship; pension products; benefits; allowances; Blue Badges; and help to manage household budgets

150
clients supported by specialist FWS team

Our impact: what our clients say

83% are better able to manage symptoms with support from our services

85% say their mental heath and wellbeing is better with our support

89% are less lonely and isolated

88% report having more resilience

96% have a better understanding of Huntington's disease

87% know more about their rights and benefits

89% say life is better with Scottish Huntington's Association support

Current data Independently collated and verified

> "I don't know where we'd be without the amazing support from Scottish Huntington's Association over the years. It helps our family to navigate the ups, downs and everything in between. I feel confident with the knowledge I've gained from Scottish Huntington's Association and there's always someone there should we need anything. Life would very different for our family without Scottish Huntington's Association in it."

Huntington's disease family member

Influencing for change

170 family members joined our 2025 Family Gathering - our highest ever attendance

250+ family members, supporters and staff took part in our Dance 100 awareness raising event

200+ Attendees at events featuring global Huntington's disease activist Nora Guthrie

250+ pieces of national and regional news coverage including TV, radio, print and online

Inspiring our community

190 volunteer fundraisers including clients and other supporters

22 young people actively engaged with our Youth Ambassador programme

Improving health and social care

3263 instances of advice/guidance to professionals involved in the care of people with Huntington's

76 Huntington's disease sessions delivered for medical, health and social care workers

Engaging our staff

100% understand our mission and values

100% trust and respect their line manager

97% enjoy working for Scottish Huntington's Association

97% are proud to work for Scottish Huntington's Association

Staff survey 2025

Building awareness and support for our cause

"Huntington's Disease Specialist Support services provide a much needed and highly effective support framework for families impacted by with Huntington's. Huntington's is a highly complex condition that is poorly understood outside specialist clinics and, in Scotland, Scottish Huntington's Association. The current support framework provides unbelievable value for money."

Professor Ann Rosser

Professor of Clinical Neuroscience University of Cardiff, Chair of the European Huntington's Disease Network 2018 – 2024

"As a Huntington's Disease Clinical Lead, I would not be able to provide a meaningful and effective service without the input of my HD Specialist colleagues and the Scottish Huntington's Association team. Without the specialist skills, knowledge and dedication of the HD team, my role would not be feasible and the high quality of care that is provided to this extremely vulnerable group of people with an extremely high level of needs would not be possible."

Dr Roger Cable

Consultant Psychiatrist and HD Clinical Lead, NHS Lanarkshire

"The Scottish Huntington's Association HD Specialists who provide vital clinical and advocacy support for this patient group and their families are an essential lynchpin in an environment which most other clinicians and health and social care workers instinctively avoid due to a sense of helplessness in terms of trying to address the challenges of this hugely complex and widely misunderstood condition. This was exactly why HD Specialists were established in the first instance. This is a vital resource for patients with Huntington's disease and their families."

Dr Alasdair FitzGerald

Consultant in Neurological Rehabilitation, Rehabilitation Specialty Adviser to The Chief Medical Officer for Scotland

"In both my clinical work with Huntington's disease and in my role as Clinical Director, I see firsthand the essential role played by Scottish Huntington's Association's HD Specialist team. Their involvement consistently stabilises highly complex situations, prevents avoidable harm, and protects capacity across our acute, mental health and social care systems. Without their contribution, outcomes for patients and families would be markedly poorer, and the system would face significantly greater pressure.

Dr. Pritha Dasgupta

Clinical Director (Mental Health, Complex and Critical care), Consultant Psychiatrist & Huntington's Disease Clinical Lead, NHS Fife

"We recognise the valuable support Scottish Huntington's Association provides to people with Huntington's disease and their families. The expertise of its staff helps to keep people well in the community, prevents crisis admissions to hospital and lessens the risk of suicide, and supports young people through education. The Scottish Government has sought the views of colleagues working in neurology services in NHS Scotland and they have attested to the added value provided by Scottish Huntington's Association."

Neil Gray MSP

Cabinet Secretary for Health & Social Care

Financial review
The outturn for the financial year is a £19,176 deficit, broadly in line with the £10,646 deficit budgeted for at the beginning of the financial year.

The Charity continues to perform well in a difficult funding environment. The charity continues to have positive cumulative reserves due to healthy historical reserves.

Reserves policy
In the current year the reserves have decreased to £829,936 (24/25 - £849,112). The SVSPS pension liability is £nil (24/25 - £nil). Total unrestricted reserves are £690,001 (24/25- £761,997). This represents 4-5 months reserves, in line with our reserves policy.

Income generation
Total charity income was £1,789,308, a 2.3% increase on the previous year.

Scottish Huntington's Association would like to express particular thanks to the following fundraisers / donors:

Allied Vehicles Charitable Trust, William Sword Charitable Trust, Sir Iain Stewart Foundation, Meikle Foundation, SSE Renewables Strathy North Windfarm Fund, Mrs. M A Black Charitable Trust, Slater Foundation Ltd, Mrs. Ina B Briggs Memorial Trust, Nancy Roberts Charitable Trust, Alan Davidson Foundation, BBC Children In Need, CORRA, Hugh Fraser Foundation, Leach Family Charitable Trust, Lady Marion Gibson Trust, Shared Care Scotland Creative Breaks Fund, the National Lottery Community Fund (Young Start programme), the National Lottery Community Fund (Fairer Life Chances programme), Templeton Goodwill Trust, Ina Scott Sutherland Charitable Foundation, Stairway Charitable Trust, Margaret Douglas Charitable Trust, The RKT Charitable Trust, D.W.T Cargill Fund, Pat Munro Foundation, The Ronald Miller Foundation, The Murray Foundation, The Tay Charitable Trust, Souter Charitable Trust, The Pettigrew Charitable Trust, Cruden Foundation, AMW Charitable Trust, Jessica Rose Duncan Schuetz Charitable Trust, Northwood Charitable Trust, Appletree Trust, Dr Guthrie's Association, The Gaul Trust, The Ward Family Charitable Trust, Robert Hannah, Alan Dick MBE, Women of Scotland Lunch, Aiva and Philip Martin, Alistair McCulloch, McDonalds Foundation, OEG.

Investment policy and objectives
The Trustees have invested for the medium to long term (5 - 10 years) to improve on the level of income earned from a mixture of investments, funds and deposits. The Trustees remain content that this is still a valid investment policy and remain satisfied with the current levels of investments. They continue to review these six-monthly to ensure the best interests of the charity.

Major risks
The Trustees are aware of their role in anticipating and mitigating risk. The Board's Governance Sub-Group meets regularly and continues its work to manage risk to the organisation. This has included completing the SCVO Governance Audit and being guided by its findings with the support of SCVO governance staff. There is regular discussion of the major risks to the charity at Senior Leadership Team, Extended Leadership Team and Board meetings, and policies and procedures to mitigate those risks are reviewed as necessary. The Trustees consider that the main financial risk facing the charity remains the pressure on income across all streams. This is being carefully monitored by regularly examining the variance in funding levels for each of the services operated by the charity.

The Trustees are aware that the investment policy that has been implemented carries a low risk of loss of capital. The finance sub-group now oversee the investment portfolio and review on a six-monthly basis, with professional advice taken as required. The sub-group also worked with the Board to establish our moral and ethical investment standards to ensure that any investments made by the charity are ones that match our own ethics.

The Trustees have taken full cognisance of the current exit liability created from membership of the Scottish Voluntary Sector Pension Scheme. The Trustees review the charity's liabilities in the scheme and concluded that the most appropriate management strategy is to closely monitor the performance of the fund.

Plans for future periods
The charity's future plans centre around our strategy "Standing Tall – A Strategy for Growth 2023 – 2028."

Structure, governance and management

Scottish Huntington's Association is a company limited by guarantee governed by its Memorandum and Articles of Association. The charitable company is registered with the Office of the Scottish Charity Regulator (OSCR), and there are currently 250 members each of whom agrees to contribute £1 in the event of the charity winding up.

Organisational structure

Overall control of and ultimate responsibility for the charitable company lies with the Board of Trustees who meet at least quarterly. Board Sub-Groups have been established covering (i) Governance & Succession (ii) Finance and (iii) Research. To facilitate effective operations the Chief Executive has been delegated authority, within the terms of delegation approved by the Trustees, for operational matters. The Chief Executive, appointed by the Board, is therefore responsible for the day-to-day management of the charity and reports directly to the Board. In the absence of the Chief Executive, the responsibilities of this role would fall to the remaining members of the Senior Leadership Team.

The Directors of the charitable company ("the charity") are its Trustees for the purposes of charity law, and therefore the terminology throughout this report and the financial statements is inter-changeable. The Directors of the charitable company during the year under review are as set out above.

Recruitment and appointment of new directors to the charitable company are nominated and appointed at the Annual General Meeting (AGM). A proportion of the current Directors stand down, but can offer themselves for re-election. The Directors of the charitable company have the power to co-opt further members to fill specialist roles. When considering co-opting directors, the Board has regard to the requirement of any specialist skills needed, meanwhile maintaining a balanced number of professional and family members. All members are circulated with invitations to nominate prospective Directors prior to the AGM advising them of the retiring Directors, and requesting nominations for the AGM.

Recruitment, induction and training of new trustees/directors

On seeking to become a trustee applicants have an informal exploratory discussion with two Trustees. The next stage is a more formal interview with the CEO and the Chair. New trustees/directors undergo an induction session both to the organisation and relating to their role as trustees/directors of it. Directors are also encouraged to attend external training events, and must sign up to a code of conduct and advise of any conflicts of interest.

Pay policy for Senior staff, key management remuneration

Pay for senior staff is set in the same way as for all staff in the organisation. The charity uses a job family model along with information on market rates to assess appropriate pay levels for each job. This enables the charity to benchmark its job roles against the prevailing market and ensure that staff are remunerated at an appropriate level.

The charity gives annual consideration to the cost of living. The ratio between the highest paid member of staff and the lowest is less than 3:1. The CEO Team and the Directors form the key management personnel of the charitable company.

No Directors of the charitable company receive any form of remuneration for their time. Directors are eligible to claim travelling expenses for attending meetings.

Auditor
The organisation will be securing quotes from a variety of potential auditors. On the back of this exercise an auditor for the financial year 26/27 onwards will be proposed at the 25/26 Annual General Meeting.

Disclosure of information to auditor
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

.....

Aarran Air
Trustee

Date: 2 November 2026

SCOTTISH HUNTINGTON'S ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2026

The trustees, who are also the directors of Scottish Huntington's Association for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SCOTTISH HUNTINGTON'S ASSOCIATION

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS AND TRUSTEES OF SCOTTISH HUNTINGTON'S ASSOCIATION

Opinion
We have audited the financial statements of Scottish Huntington's Association (the 'charity') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom 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 incoming resources and application of resources, including 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.

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 Auditor's 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 other 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' 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 charity'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 included 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 course of 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 this gives rise to 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 other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; 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 trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charitable company 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.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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 charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



William Vernall BA CA (Senior Statutory Auditor)
For and on behalf of Azets Audit Services, Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Chartered Accountants
Titanium 1
King's Inch Place
Renfrew
PA4 8WF

Date: 2 November 2026

SCOTTISH HUNTINGTON'S ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Income and endowments from:					
Donations and legacies	**3**	252,851	17,077	269,928	169,062
Charitable activities	**4**	60,654	1,176,526	1,237,180	1,361,676
Other trading activities	**5**	178,144	29,805	207,949	179,262
Investments	**6**	14,886	-	14,886	7,198
Other income	**7**	25,442	33,921	59,363	32,081
Total income		531,977	1,257,329	1,789,306	1,749,279
Expenditure on:					
Raising funds					
Fundraising and publicity	**8**	19,317	-	19,317	21,031
Investment management	**8**	1,001	-	1,001	953
		20,318	-	20,318	21,984
Charitable activities	**9**	280,019	1,514,632	1,794,651	1,882,284
Total expenditure		300,337	1,514,632	1,814,969	1,904,268
Net gains on investments	**16**	6,487	-	6,487	4,343
Net income/(expenditure)		238,127	(257,303)	(19,176)	(150,646)
Transfers between funds		(310,123)	310,123	-	-
Net movement in funds	**12**	(71,996)	52,820	(19,176)	(150,646)
Reconciliation of funds:					
Fund balances at 1 April 2025		761,997	87,115	849,112	999,758
Fund balances at 31 March 2026		690,001	139,935	829,936	849,112

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 17 to 31 form part of these financial statements.

SCOTTISH HUNTINGTON'S ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:				
Donations and legacies	**3**	163,712	5,350	169,062
Charitable activities	**4**	19,346	1,342,330	1,361,676
Other trading activities	**5**	152,129	27,133	179,262
Investments	**6**	7,198	-	7,198
Other income	**7**	5,928	26,153	32,081
Total income		348,313	1,400,966	1,749,279
Expenditure on:				
Raising funds				
Fundraising and publicity	**8**	21,031	-	21,031
Investment management	**8**	953	-	953
		21,984	-	21,984
Charitable activities	**9**	318,874	1,563,410	1,882,284
Total expenditure		340,858	1,563,410	1,904,268
Net gains/(losses) on investments	**16**	4,343	-	4,343
Net income/(expenditure)		11,798	(162,444)	(150,646)
Transfers between funds		(185,768)	185,768	-
Net movement in funds	**12**	(173,970)	23,324	(150,646)
Reconciliation of funds:				
Fund balances at 1 April 2024		935,967	63,791	999,758
Fund balances at 31 March 2025		761,997	87,115	849,112

SCOTTISH HUNTINGTON'S ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Investments	**18**		155,331		149,758
Current assets					
Debtors	**19**	37,703		72,633	
Cash at bank and in hand		910,155		846,532	
		947,858		919,165	
Creditors: amounts falling due within one year	**20**	(273,253)		(219,811)	
Net current assets			674,605		699,354
Total assets less current liabilities			829,936		849,112
The funds of the charity					
Restricted income funds	**23**		139,935		87,115
Unrestricted funds	**24**		690,001		761,997
			829,936		849,112

The financial statements were approved by the trustees on 2 November 2026.

.....
Aarran Air
Trustee

.....
Prof. Lorna Milne FRSE
Trustee

Company registration number SC121496 (Scotland)

The notes on pages 17 to 31 form part of these financial statements.

SCOTTISH HUNTINGTON'S ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**27**		47,823		(270,433)
Investing activities					
Purchase of investments		-		(21,436)	
Proceeds from disposal of investments		914		24,138	
Investment income received		14,886		7,198	
Net cash generated from investing activities			15,800		9,900
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			63,623		(260,533)
Cash and cash equivalents at beginning of year			846,532		1,107,065
Cash and cash equivalents at end of year			910,155		846,532

The notes on pages 17 to 31 form part of these financial statements.

1 Accounting policies

Charity information

Scottish Huntington's Association is a private company limited by guarantee incorporated in Scotland. Its company number is SC121496 and charity number is SC010985. Its registered office is Business First, Burnbrae Road, Paisley, PA1 2FB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

Income (continued)
Income received in advance of service provision or achievement of performance criteria is deferred until the income recognition criteria is met.

1.5 Expenditure
Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Cost of raising funds comprise the salary costs, events' costs and charges, donation collection fees and charges and office running costs required to operate the fund raising strategy.

Expenditure on charitable activities includes the costs of activities to further the objects of the charity and associated support costs.

The Head Office support costs have been apportioned to the charitable activities according to the number of staff hours worked within each project.

The Head of Services costs have been apportioned to the charitable activities according to the number of staff hours worked within each project.

SHA encourages funders to recognise that it is necessary as a service provider to include the relevant element of overheads in their cost estimates (the costs of providing the infrastructure which enables the organisation to function) for providing a given service under contract. This is in accordance with SORP which recommends that support costs are allocated to related charitable activity.

1.6 Tangible fixed assets
All assets costing more than £1,999 are capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	25% on cost
Computer equipment	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments
All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or the purchase value if acquired subsequent to the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised gains and losses are combined in the Statement of Financial Activities.

1 Accounting policies **(Continued)**

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the schemes. The assets of the scheme are held separately from those of the charity in independently administered funds.

1 Accounting policies **(Continued)**

Retirement benefits (continued)
The charity participates in a defined benefit multi-employer scheme, which closed as of 17 May 2002 to new members and as of 31 March 2010 to future accrual of benefits, the assets and liabilities of which are held independently from the charity. The charity is unable to identify its share of the underlying assets and liabilities of the scheme and accordingly accounts for the scheme as if it were a defined contribution scheme.

From 1 April 2014 in accordance with FRS 102 where the scheme is in deficit and where the charitable company has agreed to a deficit funding arrangement the charity recognises liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate. The unwinding of the discount rate is recognised as a finance cost. Refer to Note 23 for details on the accounting of the employee benefit obligations.

2 Critical accounting estimates and judgements

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.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations	252,851	17,077	269,928	163,712	5,350	169,062

4 Income from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Specialist care and support						
Grants	60,654	1,176,526	1,237,180	19,346	1,342,330	1,361,676

5 Income from other trading activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fundraising events	156,770	-	156,770	115,922	1,693	117,615
Social lotteries	8,425	-	8,425	8,727	-	8,727
Branch and other income	12,949	29,805	42,754	27,480	25,440	52,920
Other trading activities	178,144	29,805	207,949	152,129	27,133	179,262

6 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Dividend received	438	1,133
Deposit account interest	14,448	6,065
	14,886	7,198

7 Other income

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Other income	25,442	33,921	59,363	5,928	26,153	32,081

8 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising and publicity		
Fundraising events	9,515	12,832
Other fundraising costs	9,802	8,199
	19,317	21,031
Investment management	1,001	953
Total costs	20,318	21,984

9 Expenditure on charitable activities

	Specialist care and support 2026 £	Specialist care and support 2025 £
Direct costs		
Staff costs	1,462,243	1,473,796
Insurance	7,592	8,248
Telephone	8,404	7,832
Postage and stationery	9,246	13,474
Advertising	687	714
Administration service charge	16,086	14,705
Repairs and renewals	7,662	11,498
Rent and rates	17,033	29,630
Travel expenses	48,223	48,472
Equipment hire	1,910	5,537
Meetings and conferences	23,817	35,947
Recruitment expenses	4,853	11,682
Training	3,369	8,960
Subscriptions	6,612	8,462
Computer expenses	41,401	51,524
Sundry expenses	10,482	11,541
Bank charges	1,411	1,101
Prizes	4,200	3,600
Merchandise	3,564	2,258
Children activities	4,375	4,996
Summer camp	23,873	24,282
Residential and activity costs	3,981	9,193
	1,711,024	1,787,452
Grant funding of activities (see note 10)	15,075	22,372
Share of support and governance costs (see note 11)		
Support	19,870	18,774
Governance	48,682	53,686
	1,794,651	1,882,284
Analysis by fund		
Unrestricted funds	280,019	318,874
Restricted funds	1,514,632	1,563,410
	1,794,651	1,882,284

10 Grants payable

	Specialist care and support 2026 £	Specialist care and support 2025 £
Grants to individuals	15,075	22,372

-

11 Support costs allocated to activities

	2026 £	2025 £
Branch and other expenditure	19,870	18,774
Governance costs	48,682	53,686
	68,552	72,460
Analysed between:		
Specialist care and support	68,552	72,460

Governance costs comprise:	2026 £	2025 £
Audit fees	11,250	9,000
Accountancy	750	600
Legal and professional	34,963	43,115
Sundry expenses	1,719	971
	48,682	53,686

12 Net movement in funds

	2026 £	2025 £
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's auditor:		
- for the audit of the charity's financial statements	11,250	9,000
- for other financial services	750	600

13 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2026 £	2025 £
For audit services		
Audit of the financial statements of the charity	11,250	9,000
For other services		
All other non-audit services	750	600

14 Trustees

No payment was made to any trustee in respect of reimbursement of expenses relative to their role as trustee in either 2026 or 2025. No director/trustee was in receipt of remuneration (2025 - £nil).

15 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
HD Specialist Service	21	23
Youth Service	5	4
Financial Wellbeing Service	1	2
Leadership, Fundraising & Central Support	15	13
Total	42	42

Employment costs	2026 £	2025 £
Wages and salaries	1,271,938	1,312,103
Social security costs	141,506	116,363
Other pension costs	48,799	45,330
	1,462,243	1,473,796

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2026 Number	2025 Number
£70,001 - £80,000	1	1

15 Employees **(Continued)**

Remuneration of key management personnel
The key management of the charitable company comprise the Board of Trustees and the Senior Leadership Team (Chief Executive, Head of Services, Head of Income Generation & Administration). The total employee benefits, including the pension contributions and employer's national insurance costs, of the key personnel were £173,131 (2025 - £184,413).

16 Gains and losses on investments

	Unrestricted funds 2026	Unrestricted funds 2025
Gains/(losses) arising on:	£	£
Revaluation of investments	6,487	4,186
Sale of investments	-	157
	6,487	4,343

17 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

18 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£	£	£
Cost or valuation			
At 1 April 2025	146,919	2,839	149,758
Valuation changes	6,487	-	6,487
Movements in year	-	(914)	(914)
At 31 March 2026	153,406	1,925	155,331
Carrying amount			
At 31 March 2026	153,406	1,925	155,331
At 31 March 2025	146,919	2,839	149,758

19 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Trade debtors	19,697	41,631
Prepayments and accrued income	18,006	31,002
	37,703	72,633

20 Creditors: amounts falling due within one year

	Notes	2026 £	2025 £
Other taxation and social security		27,220	25,342
Deferred income	21	208,549	161,671
Trade creditors		16,012	10,666
Accruals		21,472	22,132
		273,253	219,811

21 Deferred income

	2026 £	2025 £
Other deferred income	208,549	161,671

Deferred income is included in the financial statements as follows:

	2026 £	2025 £
Deferred income is included within:		
Current liabilities	208,549	161,671
Movements in the year:		
Deferred income at 1 April 2025	161,671	246,029
Released from previous periods	(161,671)	(246,029)
Resources deferred in the year	208,549	161,671
Deferred income at 31 March 2026	208,549	161,671

22 Retirement benefit schemes

Defined contribution schemes	2026 £	2025 £
Charge to profit or loss in respect of defined contribution schemes	48,799	45,330

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Defined benefit schemes

The company participates in the scheme, a multi-employer scheme which provides benefits to some 77 non-associated employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

22 Retirement benefit schemes **(Continued)**

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out with an effective date of 30 September 2023. This actuarial valuation was certified on 27 June 2024 and showed assets of £86.2m, liabilities of £88.2m and a deficit of £2.0m. From 1 June 2024 the majority of employers no longer pay deficit contributions.

Some employers have agreed concessions (both past and present) with the Trustee and have contributions up to 28 February 2034.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2020. This valuation showed assets of £153.3m, liabilities of £160.0m and a deficit of £6.7m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 May 2024: **£1,473,969 per annum**
(payable monthly and increasing by 3% each on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

The present values of the provision for 31 March 2026 were £nil (2025 - £nil).

RECONCILIATION OF OPENING AND CLOSING PROVISIONS	Period Ending 31 March 2026 (£s)	Period Ending 31 March 2025 (£s)
Provision at start of period	-	4,448
Unwinding of the discount factor (interest expense)	-	9
Deficit contribution paid	-	(4,457)
Remeasurements - impact of any change in assumptions	-	-
Remeasurements - amendments to the contribution schedule	-	-
Provision at end of period	-	-

INCOME AND EXPENDITURE IMPACT	Period Ending 31 March 2026 (£s)	Period Ending 31 March 2025 (£s)
Interest expense	-	9
Remeasurements – impact of any change in assumptions	-	-
Remeasurements – amendments to the contribution schedule	-	-
Contributions paid in respect of future service*	-	-
Costs recognised in income and expenditure account	-	-
Interest expense	-	-

22 Retirement benefit schemes **(Continued)**

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the company.

ASSUMPTIONS	31 March 2026 % per annum	31 March 2025 % per annum
Rate of discount	5.14	4.98

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

23 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
Research purposes	15,739	-	-	-	15,739
HD specialist	71,376	1,042,683	(1,094,160)	104,297	124,196
Youth projects	-	184,684	(322,536)	137,852	-
Financial well-being	-	24,459	(92,433)	67,974	-
Branches	-	5,503	(5,503)	-	-
	87,115	1,257,329	(1,514,632)	310,123	139,935

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Research purposes	16,500	-	(762)	-	15,738
HD specialist	47,291	1,116,885	(1,142,661)	49,862	71,377
Youth projects	-	200,531	(319,130)	118,599	-
Financial well-being	-	83,550	(100,857)	17,307	-
	63,791	1,400,966	(1,563,410)	185,768	87,115

Description of restricted funds

HD Specialist Service

Our HD Specialists provide vital physical health, mental health, wellbeing support and care co-ordination for Huntington's families, whether they are symptomatic, asymptomatic, at risk or carers. HD Specialist support includes specialist assessment, symptom management, emotional support, help to plan for future care needs and enabling carers to build skills and resilience. Our expertise is invaluable to health and social care professionals who access training and advice from our HD Specialist teams. Most health and social care staff have no experience of Huntington's disease so depend upon our input to help provide appropriate care.

Youth Service

Our Specialist Youth Advisors provide personalised support through 1-2-1 sessions, age-appropriate information and resources, and opportunities to build friendships and enjoy respite experiences that would otherwise be impossible. They also provide specialist education, support and guidance to other professionals who work with children and young people who are impacted by Huntington's disease. Young people growing up in Huntington's families see the disease changing their affected family member, often while knowing they have a 50% chance of developing the same condition. Many become young carers for siblings or their parents, while others are unable to live with their mum or dad. Huntington's disease impacts their home lives, education and social opportunities.

Financial Wellbeing Service

Huntington's disease cuts working lives short, leaving many households we support living below the poverty line. Our Financial Wellbeing Officers can help families to minimise debt and maximise income through access to benefits and entitlements. The service's work includes support with reviewing household finances and providing welfare rights and money advice. Officers will also look at future planning regarding care costs and managing someone's affairs and aim to provide holistic advice. The service has secured more than £7million in financial gain for families across Scotland.

Research

The charity is actively involved in helping to ensure strong participation in global research activities. Our research funds support studies and disseminate findings through our Impact and Engagement fund by Scotland-based researchers involved in advancing care, support and treatment development relating to Huntington's disease.

Branches

Our Branches provide help and support at a local level offering a significant source of interaction for families living with Huntington's disease. Funds are used to hold meetings for information sharing and mutual support, organise social activities and outings, support member families through Welfare Grants and support the purchasing of equipment to assist those with Huntington's disease.

24 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2026
	£	£	£	£	£	£
General funds	761,997	531,977	(300,337)	(310,123)	6,487	690,001

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
General funds	935,967	348,313	(340,858)	(185,768)	4,343	761,997

25 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Investments	155,331	-	155,331
Current assets/(liabilities)	534,670	139,935	674,605
	690,001	139,935	829,936

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Investments	149,758	-	149,758
Current assets/(liabilities)	612,239	87,115	699,354
	761,997	87,115	849,112

26 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

27 Cash generated from/(absorbed by) operations	2026 £	2025 £
Deficit for the year	(19,176)	(150,646)
Adjustments for:		
Investment income recognised in statement of financial activities	(14,886)	(7,198)
Foreign exchange differences	-	(6,845)
Gain on disposal of investments	-	(157)
Fair value gains and losses on investments	(6,487)	(4,186)
Movements in working capital:		
Decrease/(increase) in debtors	34,930	(513)
Increase/(decrease) in creditors	6,564	(16,530)
Increase/(decrease) in deferred income	46,878	(84,358)
Cash generated from/(absorbed by) operations	47,823	(270,433)

28 Analysis of changes in net funds

The charity had no material debt during the year.