

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025
FOR
SHIRLEY'S SPACE**



CHARTERED ACCOUNTANTS

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SHIRLEY'S SPACE

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FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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SHIRLEY'S SPACE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. 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

Shirley's Space is a mental health charity based in the North East of Scotland. Launched in 2019, our employees and volunteers provide a listening service for individuals who require mental health support across Aberdeenshire. The walk-in centre, located within the Crimond Medical and Community Hub, offers a confidential and non-stigmatising route to assistance.

Significant activities

Over the previous year, Shirley's Space has averaged approximately 65 one-to-one appointments per week across our team and successfully intervened in nine crisis situations. At the end of the financial year, we had three employees (one x 40 hours, one x 20 hours, one x 10 hours). The charity intends to maintain 70 hours of employment for the foreseeable future to ensure we meet the demands of the local community.

Alongside our one-to-one appointments, we continue to innovate in the services we offer visitors. In 2025, we launched both a fibromyalgia and a veterans group, tailoring our support to the specific, and often complex, needs of those attending sessions. This has built on the success of our existing groups - we continue to have a popular 'coffee and a chat' that runs on a Saturday, as well as male and female-specific groups and a fortnightly functional neurological disorder (FND) session. We continue to refer our most complex cases to an external provider for Cognitive Behaviour Therapy (CBT), delivering a crucial and timely resource to the local community.

Shirley's Space has continued a strong programme of outreach into the local community. We have a positive relationship with local GPs and psychiatric hospitals and receive a consistent stream of visitors that have referred patients to our services - this reflects our strong reputation in the local community. Additionally, social workers often refer individuals to our sessions - they will attend initial sessions with their patients, withdrawing as the visitor's wellbeing improves and their progress is better supported by one-to-one services.

Although a small loss was recorded in the financial year, the Trustees are comfortable this can be absorbed into existing reserves. We remain focused on expanding our sources of revenue and delivering a balanced funding model, remaining alert to risks that may impact our financial position.

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities reflects a respectable performance for Shirley's Space. Income totalled £94,136, which is a small year-on-year decrease; this was mostly due a fall in the fundraising activities of the charity. We remain honoured at the consistent support of the local community, as seen in the 62% rise in donations during the financial year.

Meanwhile, expenditure of £100,324 occurred during the financial year, with this mostly consisting of wages (all paid staff provide frontline services, with administrative functions being voluntary). Overall, this has led to a net expenditure of £6,188 during the period. The Trustees are satisfied regarding the financial position of the charity.

Reserves policy

Any reserves held by Shirley's Space will be dedicated to front-line services, with Trustees aiming to cover a minimum of six months operating expenses within available reserves. To ensure this is feasible, we continue to explore potential new revenue streams available to the charity, and are satisfied this will be met for the foreseeable future. The policy is reviewed annually, having last been agreed by Trustees in June 2026.

FUTURE PLANS

During the 2025-26 period, Shirley's Space aims to continue our outreach within the local community to ensure we provide a listening ear to Aberdeenshire. We plan to launch additional groups to support the specific needs of the local community and maintain our existing one-to-one and CBT services. Additionally, the charity will continue exploring new grant funding opportunities to solidify our financial position in the next financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered on 23 September 2019. It has a two tier structure and as such the trustees are members of the charity.

SHIRLEY'S SPACE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Board of Trustees is open to any member of the charity, and are elected at the Charity's Annual General Meeting. The Board has the power to co-opt members onto the board between Annual General Meetings. The Trustees are re-elected annually.

Membership of the charity is by application to the Board of Trustees and is open to any individual over 16 who is a local resident of Aberdeenshire.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC049636

Principal address

c/o Crimond Medical Centre & Community
Hub
Fraserburgh
Aberdeenshire
AB43 8QJ

Trustees

A Ritchie
F Weir
A Mackie (resigned 10/6/26)
E Mitchell
Mrs M J Cardno
D R Hamilton-Nicol

Independent Examiner

John G Bowie BA CA
Bain Henry Reid
28 Broad Street
Peterhead
Aberdeenshire
AB42 1BY

Approved by order of the board of trustees on ²² June 2026 and signed on its behalf by:



.....
A Ritchie - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHIRLEY'S SPACE**

I report on the accounts for the year ended 30 September 2025 set out on pages four to ten.

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.



John G Bowie B.A. CA
The Institute of Chartered Accountants of Scotland

Bain Henry Reid
28 Broad Street
Petershead
Aberdeenshire
AB42 1BY

Date: 2nd June 2026

SHIRLEY'S SPACE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		42,204	36,328	78,532	68,459
Other trading activities	2	15,604	-	15,604	31,878
Total		57,808	36,328	94,136	100,337
EXPENDITURE ON					
Raising funds		18,324	-	18,324	18,085
Charitable activities					
Provision of services		45,672	36,328	82,000	74,366
Total		63,996	36,328	100,324	92,451
NET INCOME/(EXPENDITURE)		(6,188)	-	(6,188)	7,886
RECONCILIATION OF FUNDS					
Total funds brought forward		84,903	-	84,903	77,017
TOTAL FUNDS CARRIED FORWARD		78,715	-	78,715	84,903

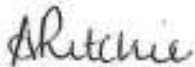
The notes form part of these financial statements

SHIRLEY'S SPACE

**BALANCE SHEET
30 SEPTEMBER 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	135	-	135	285
CURRENT ASSETS					
Debtors	7	2,538	-	2,538	1,960
Cash at bank and in hand		82,543	9,288	91,831	96,493
		<u>85,081</u>	<u>9,288</u>	<u>94,369</u>	<u>98,453</u>
CREDITORS					
Amounts falling due within one year	8	(6,501)	(9,288)	(15,789)	(13,835)
NET CURRENT ASSETS					
		<u>78,580</u>	<u>-</u>	<u>78,580</u>	<u>84,618</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>78,715</u>	<u>-</u>	<u>78,715</u>	<u>84,903</u>
NET ASSETS					
		<u>78,715</u>	<u>-</u>	<u>78,715</u>	<u>84,903</u>
FUNDS					
Unrestricted funds	9			78,715	84,903
TOTAL FUNDS					
				<u>78,715</u>	<u>84,903</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~22~~ June 2026 and were signed on its behalf by:



A Ritchie - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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.

Fixtures and fittings 25% on cost

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	<u>15,604</u>	<u>31,878</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

3. TRUSTEES' REMUNERATION AND BENEFITS

During the year the following trustees were remunerated as employees of the charity:

	2025 £	2024 £
F Weir - Manager		
Salary	43,911	38,684
Pension	1,756	1,377
	<u>45,667</u>	<u>40,061</u>

No trustees received remuneration or other benefits for acting as trustees for the years ended 30 September 2025 and 30 September 2024.

Trustees' expenses

Expenses totalling £394 were paid to trustees for the year ended 30 September 2025 and £39 for the year ended 30 September 2024.

4. STAFF COSTS

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

	2025	2024
Manager	1	1
Charitable services	3	2
	<u>4</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	28,060	40,399	68,459
Other trading activities	31,878	-	31,878
Total	<u>59,938</u>	<u>40,399</u>	<u>100,337</u>
EXPENDITURE ON			
Raising funds	18,085	-	18,085
Charitable activities			
Provision of services	42,433	31,933	74,366
Total	<u>60,518</u>	<u>31,933</u>	<u>92,451</u>
NET INCOME/(EXPENDITURE)	(580)	8,466	7,886
Transfers between funds	8,466	(8,466)	-
Net movement in funds	7,886	-	7,886

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	77,017	-	77,017
TOTAL FUNDS CARRIED FORWARD	<u>84,903</u>	<u>-</u>	<u>84,903</u>

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 October 2024 and 30 September 2025	<u>2,833</u>
DEPRECIATION	
At 1 October 2024	2,548
Charge for year	150
At 30 September 2025	<u>2,698</u>
NET BOOK VALUE	
At 30 September 2025	<u>135</u>
At 30 September 2024	<u>285</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	<u>2,538</u>	<u>1,960</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Taxation and social security	2,832	1,038
Other creditors	12,957	12,797
	<u>15,789</u>	<u>13,835</u>

9. MOVEMENT IN FUNDS

	At 1/10/24 £	Net movement in funds £	At 30/9/25 £
Unrestricted funds			
General fund	84,903	(6,188)	78,715
TOTAL FUNDS	<u>84,903</u>	<u>(6,188)</u>	<u>78,715</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

9. 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	57,808	(63,996)	(6,188)
Restricted funds			
Restricted fund	36,328	(36,328)	-
TOTAL FUNDS	<u>94,136</u>	<u>(100,324)</u>	<u>(6,188)</u>

Comparatives for movement in funds

	At 1/10/23 £	Net movement in funds £	Transfers between funds £	At 30/9/24 £
Unrestricted funds				
General fund	77,017	(580)	8,466	84,903
Restricted funds				
Restricted fund	-	8,466	(8,466)	-
TOTAL FUNDS	<u>77,017</u>	<u>7,886</u>	<u>-</u>	<u>84,903</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,938	(60,518)	(580)
Restricted funds			
Restricted fund	40,399	(31,933)	8,466
TOTAL FUNDS	<u>100,337</u>	<u>(92,451)</u>	<u>7,886</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/10/23 £	Net movement in funds £	Transfers between funds £	At 30/9/25 £
Unrestricted funds				
General fund	77,017	(6,768)	8,466	78,715
Restricted funds				
Restricted fund	-	8,466	(8,466)	-
TOTAL FUNDS	<u>77,017</u>	<u>1,698</u>	<u>-</u>	<u>78,715</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	117,746	(124,514)	(6,768)
Restricted funds			
Restricted fund	76,727	(68,261)	8,466
TOTAL FUNDS	<u>194,473</u>	<u>(192,775)</u>	<u>1,698</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

SHIRLEY'S SPACE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	41,566	25,560
Grants	36,966	42,899
	<u>78,532</u>	<u>68,459</u>
Other trading activities		
Fundraising events	15,604	31,878
	<u>15,604</u>	<u>31,878</u>
Total incoming resources	94,136	100,337
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	13,494	16,650
Councillor fees	4,830	1,435
	<u>18,324</u>	<u>18,085</u>
Charitable activities		
Wages	65,011	55,191
Pensions	1,826	1,377
Other operating leases	4,821	4,682
Insurance	729	752
Light and heat	4,618	5,622
Telephone	1,254	1,322
Postage and stationery	-	72
Marketing of services	688	171
Sundries	1,017	1,821
Computer costs	498	290
Room expenses	284	78
Training	875	2,633
Depreciation of tangible fixed assets	150	150
	<u>81,771</u>	<u>74,161</u>
Support costs		
Finance		
Bank charges	229	205
	<u>229</u>	<u>205</u>
Total resources expended	100,324	92,451
	<u>100,324</u>	<u>92,451</u>
Net (expenditure)/income	(6,188)	7,886
	<u>(6,188)</u>	<u>7,886</u>

This page does not form part of the statutory financial statements