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REGISTERED COMPANY NUMBER: SC221598 (Scotland)
REGISTERED CHARITY NUMBER: SC031960

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026
FOR
Good Morning Project Limited

Burgoyne Carey
Chartered Accountants
Pavilion 2
3 Dava Street
Broomloan Road
Glasgow
G51 2JA

Good Morning Project Limited

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Good Morning Project Limited

CHAIRMAN'S REPORT For The Year Ended 31 March 2026

In the year our life-transforming and life-saving Good Morning Call befriending and safety-net alert service supported 305 people. We operated 365 days a year. In total approx. 47,000 Good Morning Calls provided social and emotional support in one-to-one sessions from our staff team. We were a safety net, alerting nominated contact persons or Police Scotland whenever our Call remained unanswered. Additionally, Good Night Calls supported 77 people over winter.

The quality of our befriending relationships is paramount and why we invest time and effort in getting the right person for the job and in the continuous training and development of our staff. Building knowledge and trust on one-to-one befriending sessions makes our relationships meaningful, which means they are hugely supportive to the people who need us. But do not take my word for it; please read what clients say in the evaluation section.

I am honoured to be the chair of such an inspirational, hard-working charity and delighted to present a report of our progress in yet another very demanding year.

Sincerest thanks go to all our funders and partners and the many friends of the charity who undertook fund-raising activities and gave donations in the year. Thanks go to the Scottish Qualifications Authority and Rutherford Cross who's staff volunteered on the Board of Trustees. And to the individual members on the board who are also clients, i.e. experts in our support.

Special thanks go to Dallas McMillan Solicitors who provided pro bono legal support and undertook a magnificent fund-raising effort at their very successful 150th Anniversary Ball. It was a real pleasure to volunteer at that event.

Thanks go to Celtic FC Foundation, LUSH Cosmetics and Zurich Community Trust, who sponsored and/or helped deliver food and gift hampers to clients who wouldn't see anyone else over the Christmas and New Year festive period, including on Christmas Day itself.

Thanks go to Equator (Scotland) digital consultants who raised funds for our charity with their Christmas Appeal.

Thanks go to Police Scotland who have worked in partnership with us since 2000 whom referred vulnerable people and those at risk of vulnerability, responded to emergency alerts when our Good Morning Call remained unanswered and we could not locate, or verify the safety of an older person, or pass responsibility onto their emergency contact person.

Many thanks are due to the Lord Provost of Glasgow who helped mark our 25th Anniversary celebrations in style.

Thank you to all - your generosity is warmly appreciated.

Lastly, thank you to our incredible staff team lead by Nicky Thomson, Chief Executive, for their personal resilience, dedication, and professionalism. It's our people who make the service a success. I'm tremendously proud of what has been achieved.

Yes, these are challenging times, but I am confident we will meet them head on, ensuring our continued success in building and sustaining meaningful relationships with older people; supporting them to live independently, living life to the full where they are, and feel, connected, safer and valued.

Steve Maule

Chairman

Good Morning Project Limited

REPORT OF THE TRUSTEES For The Year Ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The company's principal activity is the provision, without charge, of a telephone care and alert service to target groups within the operating area.

Good Morning Project Limited

REPORT OF THE TRUSTEES For The Year Ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE

Review of the Business and Future Developments

The Trustees are satisfied with the performance of the organisation during the year. The Charity made approx. 47,000 Good Morning Call befriending sessions, supporting 305 people in Glasgow City Council and South Ayrshire Council areas by building trusting, meaningful relationships and alerting an emergency contact person/ police to potential problems when a Call remained unanswered.

The one-to-one befriending sessions were provided seven mornings a week, 365 days a year, in recognition that those at risk of vulnerability are most at risk when other public, private and third sector support services are reduced at the weekend, or on public holidays.

Good Night Calls supported 77 older people from November to February, to brighten the dark winter nights.

Monthly Good Afternoon Get Togethers brought an average of 15 clients together for mentally and physically stimulating group befriending sessions. Events included: Glasgow Women's Library, IMAX theatre, Britannia Panopticon Music Hall, Lambhill Stables, Mitchell Library, chair yoga session and our hugely popular Christmas party. A total of 305 people enjoyed building both peer and inter-generational relationships with befriending staff. The friendships built are warm, caring, and one-to-one whilst remaining professional. Befrienders have a wide range of backgrounds and range in age from 20s to 60s. Clients had been referred from police, health, social care, third sector partners, the housing sector and some self-referred.

The Charity continued to provide a wide range of supplementary services, including advice on how to avoid becoming a victim of scams, referred people on to other support agencies, took out 52 food/gift hampers to those who wouldn't see anyone else throughout the Christmas and New Year festive period including on Christmas Day itself.

The Charity employed an average of 13 staff during the year and the Trustees would like to thank them for their professionalism and enthusiasm. Their hard work, resilience, and willingness to go that 'extra mile' are greatly appreciated. The Trustees will monitor the staffing level and service provision to ensure financial security in the next year.

Future Plans

Planning for future periods continues to be a challenge in a climate of wider public and third sector financial uncertainty. Our greatest challenge is in attracting funding to meet the existing need for people supported by our service whilst demand for Good Morning Calls continues.

The success of the Good Morning Service in combating loneliness, isolation and providing a safety-net alert service which enables older people to be, and feel, connected, safer and valued, operates in a context of accelerating demand as growth of Scotland's ageing population continues to rise (forecasts predict a 25.3% increase of people aged 85 years and over in 2026).

The light-touch, low-cost support provided by the Charity is delivering at the forefront of the early intervention and prevention agenda of the Scottish Government. We believe it is an investment by local authorities and funding bodies and aim to build on our success to grow the service to reach the older people who need us - as evidenced by a waiting list of people referred by our health and social care public sector partners.

We aim to build on the current level of service by widening the base of funding partners, tendering for contracts and also to explore the generation of income from service provision.

Experience shows we will have significant challenges going forward, but we also have opportunities to make a difference, which we will pursue as vigorously as ever.

Good Morning Project Limited

REPORT OF THE TRUSTEES For The Year Ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE

The Good Morning® Service

The Good Morning Service is a multi-award-winning charity, providing approx. 47,000 Good Morning Call, one-to-one support sessions, annually to over 300 older people. It currently operates in Glasgow and South Ayrshire Council areas. As the multi-faceted service provides practical, social and emotional support which meets health, social care and safety objectives, Good Morning Service would like to see every older person in Scotland have the opportunity to be, and feel, connected, safer and valued, as a member of the Good Morning Community.

1. Introduction

Loneliness and social isolation are deeply personal, and value based. They are neither co-dependent nor mutually exclusive. Loneliness and the effects of social isolation are major public health risks - but can be mitigated and prevented. The increasing population of older people and the resultant demands placed on statutory services is well documented both at local and national levels. Scottish Government guidance identifies older people as a priority group and the need for preventative and anticipatory support to help older people retain their independence for as long as possible in their own homes and communities. This is precisely what the light-touch, high-impact Good Morning Service does.

2. Evidencing Need

It is widely recognised that older people can become isolated and lonely and, as such, less resilient to coping with difficult and challenging events associated with advancing age such as the deterioration of physical health, the loss of role, of family and friends. The level of incidence is indicated in national statistics, about half of older people consider the television as their main form of company (1), 10% those over 65 report being often or always lonely (1), while 50% people aged 70 or over report having a limiting illness, health problem or disability (2). In contrast, having good social networks and the availability of social support is associated with higher levels of life satisfaction and happiness. (3) Research demonstrates that lonely people are more likely to visit A&E than non-lonely individuals. Non-lonely people spend fewer days in hospital and have fewer outpatient appointments. (4) When looking at GP services, the results of a UK survey indicate that at least 1 in 10 visits by older people to their GP appear to be motivated mainly by loneliness. (4)

Ultimately, social isolation can dramatically increase the risk of mortality in both men and women (by almost 50%), even after underlying health problems are taken into account. (5)

Summary of Activity

Listening is an intervention in itself, but we go further, building knowledge and trust so that over time we build a relationship that is meaningful, able to give tailored emotional support through challenging times. The average age of a client is 82 years.

Connected:	Older people are connected to the Good Morning Community, and in turn to their wider community.
Safer:	Older people feel safer knowing that potential health problems will be alerted to if they fail to answer their phone.
Valued:	Older people feel valued because we build trusting relationships with them, get to know them very well - they consider Good Morning Service staff to be their friends (and some even call us their family).
Resilient:	As a result, older people have the confidence to live as independently as possible.

Good Morning Project Limited

REPORT OF THE TRUSTEES For The Year Ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE

3. Summary of the Year

A. Supporting People at Risk of Vulnerability Through Early Intervention and Prevention

In the past year approx. 47,000 one-to-one telephone support sessions were provided thereby directly reducing loneliness and isolation, improving connectivity and mental well-being of 305 people. The quality of relationships are of utmost importance hence staff are carefully chosen, often from the caring professions including mental health, nursing and social work, are highly skilled and well trained individuals.

Telephone befrienders need an understanding of mental health conditions to better understand clients as well as to prepare staff for a crisis event on a Good Morning Call. Initial training courses included: Applied Suicide Intervention and Support Training (ASIST) and Scotland's Mental Health First Aid (SMHFA). One afternoon per month was set aside for ongoing training: an awareness of age-related conditions eg dementia, as well as cancer, alcohol use and keeping up to date on useful services. Our chief executive was an ASIST and SMHFA trainer and is author of 'Communicating with someone who has dementia: 12 helpful hints', published by Sporting Memories Network and Alzheimer Scotland and promoted by councils across the country.

As well as being associated with higher levels of life-satisfaction and happiness, having good social networks is a protective factor against the onset of dementia ["Good for You, Good for Your Brain" Alzheimer Scotland 2010]. People with a high degree of loneliness are twice as likely to develop Alzheimer's than people with a low degree of loneliness. Staff are dementia awareness trained and regularly updated.

B. Being and Feeling Valued in a Meaningful Relationship

It is the quality of relationships that make the Good Morning Service work so well. Telephone befrienders built trust. Through longitudinal, meaningful, and thus therapeutic relationships befrienders became a friend, with some clients calling us family. In some cases, family members are a source of worry causing anxiety and stress rather than being part of the client's support network.

Good Morning Service provided a listening ear and because of the quality of relationships we were able to provide emotional support at traumatic or difficult times, e.g., from discussing their worrying symptoms, how to prepare for asking their doctor, through going to for hospital tests and waiting for results, through to getting an unwanted diagnosis (e.g. cancer) and treatment (or none available) and having to come to terms with a new way of living. We're with people every step of the way.

C. Being and Feeling Safer: Living Independently

When repeated calls went unanswered befrienders alerted a nominated contact person, their GP or Police Scotland. In the year we made alerts to Nominated Contacts and Police Scotland. People got the emergency help they needed.

Sadly, it's not always a positive outcome. There are occasions when the nominated contact person will visit the person's home to find that their loved one had passed away during the night. Our telephone befrienders take time to listen, offering support and understanding to family and friends in emotional distress

Good Morning Project Limited

REPORT OF THE TRUSTEES For The Year Ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE

D. Supporting Mental Well-being

By building knowledge and trust in a long-term relationship which became meaningful we were often someone's first person whom they disclosed worries, fears and anxieties to. We are their 'safe' person, who will not judge or be frightened of their mental / health condition or thoughts. We listened non-judgementally, sent out information and connected them to specialist support where needed.

Providing on-going regular support was key to being able to maintain good or improve mental health. Because of the quality of relationships, telephone befrienders were able to maintain and/or restore a sense of individual self-worth, of being valued, and were often valued because we were there to really listen. We are not counsellors; we are a trusted friend and thus have a closer relationship than that of a counsellor/client. It is that closeness while remaining professional that makes our support work.

E. Improving Personal and Community Safety: Scam Awareness and Fraud Prevention

In addition to alerting to unanswered Good Morning Calls and deterioration in health or circumstance, we worked with the Police and Fire Service to promote safer communities. Our members were educated in scam awareness and fraud prevention in our Good Morning Calls and monthly newsletters - but it is in the quality of relationships built that mean safety advice is listened to.

F. Better Supported by the Wider Community

As we build trust and a meaningful relationship, we get to know someone so well we can tailor our approach and the services which will benefit someone. We acted as a community directory and made referrals to statutory and community services to get clients any other practical or emotional help they needed.

Giving someone the knowledge of support services available to them is the first step in them accessing those services. We take the next step by following up in the befriending session to explain how a service would be use (in our opinion), answer questions and encourage the older person to take up the service where appropriate. It can be a fear of trying something new or having to phone for information which prevents an older person from accessing other support services. Good Morning Service removes this fear.

G. Light-touch and High Impact: What Was The Impact?

We asked clients in a postal questionnaire how our support made a difference, if any, and 171 responded. We are humbled by what they said.

1. 98% feel less lonely and/or isolated

Flora, 78 years, "Since I lost my husband it can be a very isolated and lonely life. This definitely helps me. I've been a lot happier since I've been getting calls and look forward to them. Callers are so attentive and have respect for you. They listen to your problems and all your aches and pains. I can open up my heart to whoever is on the phone, they're great listeners. After the call I feel so confident to get on with the rest of my day.

"I feel a lot better getting the calls. It takes away any stress I have to cope with the day ahead. Because of GMS I am more able to be independent because I have more freedom to control my own life and make my own decisions. I am enjoying feeling safe and being treated with dignity and respect. You're reliable, compassionate and attentive."

Good Morning Project Limited

REPORT OF THE TRUSTEES For The Year Ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE

2. 98% have better self-confidence and self-esteem

Bryce 73 years, "Before I joined I didn't want to be alive, I'd had enough of life, I really did. I lost my wife a few years ago and I still miss her every day. My whole world collapsed and I didn't want to go on. I did nothing, saw nobody, spoke to nobody. I was living in silence, it was Hell. Then the Good Morning Service were there and they built me up again and they gave me a reason to live again. They are my lifeline and my family.

"I tell people, they make you feel like a valuable person, like you have worth in this world. They've given me my confidence back. I was a general foreman in a factory before I retired and Good Morning Service has made it possible for me to get out the house, to get involved with different community groups and even help run them. I feel like a worthwhile person because of them, it's that simple."

3. 98% have improved well-being and resilience

Kathy, 80 years, "You are the big steady influence in my life; talking and sharing with you keeps my inner balance, balanced. Because of you I feel I cope better when life gets difficult, and I'm now better at tackling family problems and my own health difficulties. This makes me more confident about being on my own as I feel I now have more personal resources and inner strength to tackle what like throws at me."

Albert, 77 years, "Great team, always there, always care. Before I had them in my life I was so low I didn't want to live. They picked me up and gave me my confidence back. They opened up a lot of doors for me and actually gave me my life back. The alert service is brilliant too - they keep us informed and they keep us safe."

4. 100% feel safer at home

Joan, 82 years, "I have unfortunately suffered from severe mental health problems for most of my adult life, and your staff make me feel safer, more cared for, it's personal so they're friends. I'm less lonely and alone. Exceptional service."

Irene, 96 years, "I have peace of mind knowing that I can rely on someone contacting me each day, I feel safer and reassured. The team have become like trusted friends, I always look forward to my chats. I can talk to them about anything. Talking to them makes me forget how old I am. Overall, I would say that being a member helps me to be independent. I can rely on the team to come to my aid and I also appreciate the safety tips and advice you give."

5. 97% feel cared about

Margaret, 80 years, "In the past my confidence was very bad, but, now GMS really helps me with this. It's so supportive to me. I want to be as positive and independent as possible and your service really helps me be that. I have suffered from severe depression in the past so know what it's like to be like that. All the calls, the alarm side, and all the help and advice I get makes me feel supported and cared about. It makes me want to get out and about again. I just love it."

6. 100% are better informed and connected

Irene, 93 years "The team always treat me with respect and dignity. They never make me feel silly, and have a very caring attitude. They're a real confidence booster because I'm chatting to friends. I belong to an organisation that bridges the gap between me and the outside world. I get all the information that I need from them, I know I can always rely on them."

Good Morning Project Limited

REPORT OF THE TRUSTEES For The Year Ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE

7. 99% feel better able to retain their independence

Muriel, 81 years, "I feel I have another whole family in Good Morning Service. When I get my calls I always feel brighter. They're always cheerful and listen so they know what's going on in my life and we talk about it, which helps me decide things for myself, and to be independent, especially when I'm going somewhere and feeling anxious about it. They'll talk me through it and even look up the computer for directions. They're always on my side and make me feel that I'm in control of my own affairs. They are the absolutely invaluable to older people like me!"

H. Resultant Effect: Prevention is Transforming Society

1. Maintaining good mental health in the elderly correlates positively with physical health. Good health for longer in later life, or a healthy life expectancy, results in less demand for primary health care and social work services.

2. Early intervention in deterioration of health and circumstance reduces the need for crisis intervention at a later stage (crisis intervention is also more expensive e.g. hospital admission and care).

In addition, there are a number of key long-term outcomes achieved which is not be possible for Good Morning Service to measure but does affect the unified health and social care system. Most notable is the potential reduction in delayed discharge from hospital when Good Morning Calls are put in place by health and social care teams as part of the discharge process. Good Morning Calls give reassurance that potential problems will be alerted to if someone fails to answer or when a deterioration is detected by our staff team.

Further, befrienders give emotional support - a chance to talk to someone about their experiences, help patients to internally process and understand their experience. We will encourage older people to talk through their rehabilitation and perhaps to come to terms with a new way of living.

I. Recognition

We have won multiple local and national awards for our service since 2000. Our impact and value have thrice been recognised by the Scottish Parliament, while across the water, the Northern Ireland Executive's 'good morning program' consists of projects set up by us from 2004 -10: We have led the way.

We were delighted to be highlighted by the Scottish Government as an example of good practice in their Report on the Consultation on the Health & Social Care Strategy for Older People, and associated press releases.

Separately, The Health and Social Care Alliance, the largest third sector strategic partner in health and social care to the Scottish Government, have highlighted how commissioners across the country could benefit from our unique model.

"Good Morning Service is a shining light in the third sector for services to the older population and others. Cutting edge before the pandemic, it has demonstrated during it why regular contact is so necessary to reduce social isolation, and to take proper care of people potentially at risk. It should be in every health and social care partnership in Scotland."

Professor Ian Welsh, when chief executive of Health and Social Care Alliance Scotland.

Thanks go to the Lord Provost of Glasgow who helped us celebrate our 25th anniversary in the year.

Good Morning Calls: light-touch social, emotional and safety-net support 365 days a year.

References

1. ICM Research survey for Age UK, December 2009
2. Scottish Household Survey 2007
3. Establishing a core set of national, sustainable mental health indicators or adults in Scotland: Final report. NHS Scotland, 2007
4. Campaign To End Loneliness, 2013
5. Social Isolation, loneliness and all-cause mortality in older men and women. Steptoe A, Shankar A, Demakakos P, Wardle J. Department of Epidemiology and Public Health, University College London,

Good Morning Project Limited

REPORT OF THE TRUSTEES For The Year Ended 31 March 2026

FINANCIAL REVIEW

Financial Review and Reserves Policy

The Charity's activities resulted in a net income of £350,609 for the year. At the year end the Charity held £190,847 in cash at bank and in hand, of which £52,517 as payable in accrued expenditure.

The Charity prepares a rolling two-year income and expenditure forecast, which is reviewed and compared against management accounts, which are prepared, on average, on a monthly basis. They are presented at each finance subcommittee meeting and each board of trustees meeting.

We have received £350,609 from both individuals and organisations.

There are no funds in deficit at the date of the financial statements. The Charity's financial position at the balance sheet date is sufficient to meet on-going expenditure and commitments. However, the Charity is reliant on future grants, donations, or other new sustainable income streams to be able to operate in the future.

The Charity's reserves consist of its Unrestricted Fund, which as at 31 March 2026 has a balance of £165,964, with the Restricted Fund of £38,751. The Trustees aim to retain at least six months expenditure in reserves. The Trustees will continue to review the level of reserves of the Charity throughout the year. No investments are held at this time, but Trustees will consider an appropriate investment policy in the future if such levels of funds are raised.

We know that in an uncertain funding environment whereby funding is only confirmed on an annual basis is detrimental to the organisation because uncertainty creates instability. By not funding in 5 year cycles the Charity must continually seek new funding to protect existing service provision. This is very resource intensive. It diverts resources away from organisational development and future-proof planning which in turn creates uncertainty and instability, which costs money: the cycle continues.

Having local authority investment can give other funders confidence to invest in the organisation but when local authority investment is limited to one year, all-be-it in 3-year cycles, it can create difficulty in attracting other funders. We never assume continuation of funding based on a long history of winning funding awards; it is public money which needs to be spent with best value in mind. Good Morning Service delivers on this.

The Trustees would like to thank sincerely:

Australian Competition and Consumer Association, Andrew Paton's Charitable Trust, Bank of Scotland Empower Foundation, Brownlie Charitable Trust, Charles Hayward Foundation, Dallas McMillan, Dr Elizabeth Calder Memorial Trust, Eda Lady Jardine Charitable Trust, Equator, Fulmer Charitable Trust, Garfield Weston Foundation, Glasgow City Council - Communities Fund, Glasgow Community Mental Health and Well-being Fund, Glasgow Nursing and Medical Relief Association, The Henry Smith Charity, Impact Funding Partners, J & J R Wilson Trust, James Livingston, JHT Charitable Trust, John Kemp Charitable Trust, Kells Trust, MEB Charitable Trust, Miss C E Hendry's Charitable Trust, Miss D M Dawson Charitable Trust, Miss I F Harvey's Charitable Trust, Miss Sylvia Aitken Charitable Trust, Robert McAlpine Trust, Social Isolation and Loneliness Fund 2023-2026, The Tudor Trust, Thomas Tunnocks Limited, Zurich Community Trust and the many warm-hearted individuals who fund-raise or give grants and donations which are vital to ensure we can support people who need us.

It is only with their support and partnership that the Charity's Good Morning Call befriending and safety-net alert service, can provide social, emotional and safety support so that older people are - and feel - connected, safer and valued.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Any person who wishes to become a Trustee shall lodge with the organisation a written application. New Trustees may be appointed by the members by ordinary resolution. They may also be appointed by the Board of Trustees, but if so new Trustees must retire at the next Annual General Meeting, although they will be eligible for re-appointment.

Good Morning Project Limited

REPORT OF THE TRUSTEES For The Year Ended 31 March 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Trustees have delegated day to day management to the chief executive officer Nicky Thomson.

Induction and training of new trustees

New Trustees attend an induction and training session to familiarise themselves with the Charity and the context in which it operates. Existing Trustees who are already familiar with the workings, objectives and activities of the Charity feed into the induction of any new Trustees.

The sessions are led by the chief executive and cover;

- The obligations, responsibilities and duties of Trustees, including a code of conduct
- The main documents which set out the operational framework for the Charity
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives

Subcommittees play an important role in the governance of the Charity. The Finance Committee is a sub-committee of the main board and its responsibility is to review management accounting reports, the rolling budget, financial controls, the risk register and progress against objectives as described in the Charity's business plan.

The Finance Subcommittee meets in between the full board meeting cycle, the Staffing and Marketing subcommittees meet twice a year. A Service User subcommittee also meets at least once per year and feeds into the impact assessment of achievement and performance of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC221598 (Scotland)

Registered Charity number

SC031960

Registered office

Unit 4B Platinum House
23 Eagle Street
Glasgow
G4 9XA

Trustees

A Dickson Treasurer
A Dickie (resigned 30.9.25)
S Gordon
S Maule Chair
B Wilson
H Wynne (resigned 31.7.25)
D Wilson
M Balmer (appointed 31.1.26)

Company Secretary

N Thomson

Good Morning Project Limited

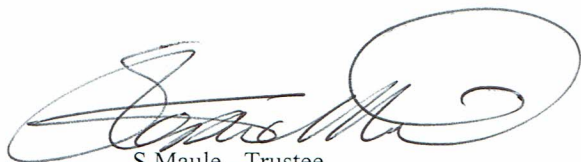
REPORT OF THE TRUSTEES For The Year Ended 31 March 2026

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Vincent Burgoyne
Burgoyne Carey
Chartered Accountants
Pavilion 2
3 Dava Street
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Glasgow
G51 2JA

Approved by order of the board of trustees on 24 June 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'S Maule', with a large, stylized circular flourish at the end.

S Maule - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GOOD MORNING PROJECT LIMITED

I report on the accounts for the year ended 31 March 2026 set out on pages thirteen to twenty two.

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.



Vincent Burgoyne
The Institute of Chartered Accountants of Scotland

Burgoyne Carey
Chartered Accountants
Pavilion 2
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24 June 2026

Good Morning Project Limited

STATEMENT OF FINANCIAL ACTIVITIES For The Year Ended 31 March 2026

		Unrestricted fund £	Restricted fund £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	2	102,195	236,407	338,602	287,399
Other trading activities	3	10,228	-	10,228	11,671
Investment income	4	<u>1,779</u>	<u>-</u>	<u>1,779</u>	<u>1,628</u>
Total		<u>114,202</u>	<u>236,407</u>	<u>350,609</u>	<u>300,698</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>60,126</u>	<u>251,836</u>	<u>311,962</u>	<u>290,148</u>
NET INCOME/(EXPENDITURE)		54,076	(15,429)	38,647	10,550
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>111,888</u>	<u>54,180</u>	<u>166,068</u>	<u>155,518</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>165,964</u></u>	<u><u>38,751</u></u>	<u><u>204,715</u></u>	<u><u>166,068</u></u>

The notes form part of these financial statements

Good Morning Project Limited

STATEMENT OF FINANCIAL POSITION 31 March 2026

	Notes	Unrestricted fund £	Restricted fund £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	9	8,785	-	8,785	4,315
CURRENT ASSETS					
Debtors	10	53,752	3,848	57,600	20,369
Cash at bank and in hand		<u>103,427</u>	<u>87,420</u>	<u>190,847</u>	<u>188,350</u>
		157,179	91,268	248,447	208,719
CREDITORS					
Amounts falling due within one year	11	-	(52,517)	(52,517)	(46,966)
		<u>157,179</u>	<u>38,751</u>	<u>195,930</u>	<u>161,753</u>
NET CURRENT ASSETS					
		<u>157,179</u>	<u>38,751</u>	<u>195,930</u>	<u>161,753</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>165,964</u>	<u>38,751</u>	<u>204,715</u>	<u>166,068</u>
NET ASSETS		<u>165,964</u>	<u>38,751</u>	<u>204,715</u>	<u>166,068</u>
FUNDS	12				
Unrestricted funds				165,964	111,888
Restricted funds				<u>38,751</u>	<u>54,180</u>
TOTAL FUNDS				<u>204,715</u>	<u>166,068</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

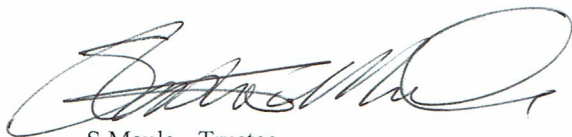
The notes form part of these financial statements

Good Morning Project Limited

STATEMENT OF FINANCIAL POSITION - continued 31 March 2026

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 June 2026 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'S Maule', written in a cursive style.

S Maule - Trustee

Good Morning Project Limited

NOTES TO THE FINANCIAL STATEMENTS For The Year Ended 31 March 2026

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Computer equipment - 3 years straight line
Fixtures and fittings - 4 years straight line

TAXATION

The charity is exempt from corporation 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 charitable company makes payments on behalf of employees into a money purchase pension scheme.

Good Morning Project Limited

NOTES TO THE FINANCIAL STATEMENTS - continued For The Year Ended 31 March 2026

2. DONATIONS AND LEGACIES

	2026	2025
	£	£
Grants	<u>338,602</u>	<u>287,399</u>

Grants received, included in the above, are as follows:

	2026	2025
	£	£
Glasgow City Council -Communities Fund	36,191	36,190
The Tudor Trust	35,000	35,000
Henry Smith Charity	62,820	60,000
Charles Hayward Foundation	6,000	-
Christa Mary Hendrie Trust	-	500
Garfield Weston Foundation	25,000	-
Souter Charitable Trust	-	2,000
Dallas McMillan	18,840	-
J & JR Wilson Trust	2,000	2,000
W A Cargill	-	2,000
MEB Charitable Trust	1,000	1,000
Miss I F Harvey Trust	5,000	-
Mr & Mrs William Donald	-	2,000
Stafford Trust	-	3,250
Brownlie Charitable Trust	2,500	2,000
Wellbeing for Longer Fund	9,771	39,083
The Kells Trust	3,000	-
Glasgow Community Mental Health & Wellbeing Fund	10,500	10,000
Dr & Mrs Olav Kerr Trust	-	5,000
Garfield Weston Foundation	-	25,000
Thomas Tunnocks Limited	100	-
The JHT Charitable Trust	500	500
The Grace Trust	-	1,500
Glasgow Nursing & Medical Relief Association	1,500	2,000
Mrs SNM Bowlby Charitable Trust	-	250
James Inglis Testamentary Trust	-	500
Dr Elizabeth Calder Memorial Trust	1,500	-
Tennant Southpark Charitable Trust	-	500
Eda Lady Jardine Charitable Trust	1,500	-
Andrew Paton's Charitable Trust	500	500
Zurich community trust	18,000	18,000
Fulmer Charitable Trust	1,500	1,500
Social Isolation and Loneliness Fund	24,000	24,000
The Inchcape Foundation	-	1,500
The Robert McAlpine Trust	5,000	5,000
Bank of Scotland Foundation	50,000	-
D M Dawson Trust	2,000	1,000
John Kemp Trust	1,500	-
Other grants	<u>13,380</u>	<u>5,626</u>
	<u>338,602</u>	<u>287,399</u>

Good Morning Project Limited

NOTES TO THE FINANCIAL STATEMENTS - continued For The Year Ended 31 March 2026

3. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Fund raising & donations	<u>10,228</u>	<u>11,671</u>

4. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	<u>1,779</u>	<u>1,628</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation - owned assets	2,181	1,755
Other operating leases	<u>20,424</u>	<u>16,737</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

TRUSTEES' EXPENSES

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

7. STAFF COSTS

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

	2026	2025
	<u>13</u>	<u>13</u>
Management and staff		

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35,126	252,273	287,399
Other trading activities	11,671	-	11,671
Investment income	<u>1,628</u>	<u>-</u>	<u>1,628</u>
Total	<u>48,425</u>	<u>252,273</u>	<u>300,698</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	44,283	245,865	290,148

Good Morning Project Limited

NOTES TO THE FINANCIAL STATEMENTS - continued For The Year Ended 31 March 2026

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME	4,142	6,408	10,550
RECONCILIATION OF FUNDS			
Total funds brought forward	107,746	47,772	155,518
TOTAL FUNDS CARRIED FORWARD	<u>111,888</u>	<u>54,180</u>	<u>166,068</u>

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2025	3,128	17,547	20,675
Additions	<u>3,891</u>	<u>2,760</u>	<u>6,651</u>
At 31 March 2026	<u>7,019</u>	<u>20,307</u>	<u>27,326</u>
DEPRECIATION			
At 1 April 2025	3,128	13,232	16,360
Charge for year	<u>651</u>	<u>1,530</u>	<u>2,181</u>
At 31 March 2026	<u>3,779</u>	<u>14,762</u>	<u>18,541</u>
NET BOOK VALUE			
At 31 March 2026	<u>3,240</u>	<u>5,545</u>	<u>8,785</u>
At 31 March 2025	<u>-</u>	<u>4,315</u>	<u>4,315</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Other debtors	53,752	16,637
Prepayments and accrued income	<u>3,848</u>	<u>3,732</u>
	<u>57,600</u>	<u>20,369</u>

Good Morning Project Limited

NOTES TO THE FINANCIAL STATEMENTS - continued For The Year Ended 31 March 2026

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Accruals and deferred income	10,500	10,500
Accrued expenses	<u>42,017</u>	<u>36,466</u>
	<u>52,517</u>	<u>46,966</u>

12. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	111,888	54,076	165,964
Restricted funds			
Restricted	54,180	(15,429)	38,751
	<u>166,068</u>	<u>38,647</u>	<u>204,715</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	114,202	(60,126)	54,076
Restricted funds			
Restricted	236,407	(251,836)	(15,429)
	<u>350,609</u>	<u>(311,962)</u>	<u>38,647</u>

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	107,746	4,142	111,888
Restricted funds			
Restricted	47,772	6,408	54,180
	<u>155,518</u>	<u>10,550</u>	<u>166,068</u>

Good Morning Project Limited

NOTES TO THE FINANCIAL STATEMENTS - continued For The Year Ended 31 March 2026

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,425	(44,283)	4,142
Restricted funds			
Restricted	252,273	(245,865)	6,408
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>300,698</u>	<u>(290,148)</u>	<u>10,550</u>

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

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	107,746	58,218	165,964
Restricted funds			
Restricted	47,772	(9,021)	38,751
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>155,518</u>	<u>49,197</u>	<u>204,715</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	162,627	(104,409)	58,218
Restricted funds			
Restricted	488,680	(497,701)	(9,021)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>651,307</u>	<u>(602,110)</u>	<u>49,197</u>

Good Morning Project Limited

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2026

13. RELATED PARTY DISCLOSURES

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

Good Morning Project Limited

DETAILED STATEMENT OF FINANCIAL ACTIVITIES For The Year Ended 31 March 2026

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	338,601	287,398
Other trading activities		
Fund raising & donations	10,229	11,672
Investment income		
Deposit account interest	<u>1,779</u>	<u>1,628</u>
Total incoming resources	350,609	300,698
EXPENDITURE		
Charitable activities		
Employment Costs	181,010	177,830
Employers National Insurance	17,424	10,162
Other Pension Costs	5,167	4,954
Rent & electricity	20,424	16,737
Travelling	968	503
Insurance	1,815	1,734
Computer costs	12,384	11,835
Post & telephone	11,351	13,715
Stationery & office supplies	3,051	1,232
Publicity & advertising	5,611	2,507
Maintenance	-	5,000
Payroll fees	1,538	1,613
Subscriptions & publications	905	867
Bank charges	60	60
Miscellaneous	1,394	485
Training	597	485
Depreciation of tangible fixed assets	<u>2,181</u>	<u>1,755</u>
	265,880	251,474
Support costs		
Governance costs		
Accountancy and legal fees	<u>46,082</u>	<u>38,674</u>
Total resources expended	<u>311,962</u>	<u>290,148</u>
Net income	<u><u>38,647</u></u>	<u><u>10,550</u></u>

This page does not form part of the statutory financial statements