

THE BUTTERFLY TRUST

Charity Number - SC 033174

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

**James Anderson & Co
Chartered Accountants
Pentland Estate
STRAITON
Edinburgh
EH20 9QH**

Report of the Trustees

For the year ended 31 March 2025

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, 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 (FRS102).

OBJECTIVES AND ACTIVITIES

Aim & objectives

To continue to provide support services of a professional standard that achieve life enhancing changes for every service user by maintaining our required human resource capacity, performance levels and financial position to guarantee sustainability.

- Maintain high standards of service provision
- Maintain current services on offer to Scotland's Cystic Fibrosis community
- Maintain early intervention support for carers
- Expand capacity in our volunteer team to build efficiency in local service delivery
- Research the need for additional counselling services and look at the financial viability of expanding this support
- Research the need for expansion of bereavement support
- Research the viability of creating regional volunteer fundraising groups throughout Scotland
- Research new avenues of securing both restricted and unrestricted income

ACHIEVEMENTS AND PERFORMANCE

Achievements

We delivered our outreach services across Scotland, responding with support and assistance that was tailored to the requirements of every individual person who came for support, according to our service plan. The distribution of our clients who benefited from our support over this period remained the same i.e. in line with the general demographics of the country, with the majority being from the central belt and a significant number from remote areas around the country.

We maintained our high standard of support to Scotland's Cystic Fibrosis community on a modest budget. This was achieved with the collaborative input of skilled and experienced staff and volunteers. Utilising the experience of the volunteers produced positive outcomes for clients while achieving maximum benefits for cost. We were able to slowly accelerate our volunteer capacity building, which has been a challenge that arose from the Covid pandemic.

We continued to adapt to ongoing changes in health and wellbeing for people with Cystic Fibrosis that are both positive and negative and have brought mental health challenges in their wake. We have also navigated the Scottish and UK Government changes that have impacted on our clients. By enhancing our knowledge we were able to serve more effectively; diminishing uncertainty and relieving stress and even distress for those clients. In response to these changes, we also developed our specialised one to one support that included psychosocial support for children and adults with Cystic Fibrosis and for their carers.

We continued to broaden our skill base to ensure client safety and meet the changing challenges of our client group and external influences that included both local and national decisions affecting housing deficiency and rising living costs.

We have continued to maintain our level of unrestricted reserves in accordance with the Trust reserves policy. The contribution of long serving, very experienced volunteers providing direct support to service users has again enabled us to achieve this. Their duties included induction and training of both volunteers and new staff members.

**Report of the Trustees (continued)
For the year ended 31 March 2025****What we did**

The tasks we undertook were fewer than the previous year but higher than the year before. The numbers are determined by the need and consequently the referrals received. The range of issues affecting our clients were increasingly broad ranging and complex and work included emotional support, practical assistance and advocacy to address issues that were also largely as anticipated.

The most acute issues remain around housing, financial hardship and increasingly mental health. Housing remained an increasing problem that demanded sensitive support as well as advocacy to effect change, where possible. Likewise, financial hardship for many families required a caring approach as we navigated routes to maximise income through welfare systems and grants for care essentials, including crisis grants from our own Butterfly Trust funds. All of those interventions had a direct impact on improved health and wellbeing. We also provided counselling support for an increased number of carers than ever before. There was a change in the proportion of clients in relation to children, adults and carers seeking support from the Trust. Carer numbers increased, direct support for children was similar and adult clients receiving one to one support was slightly reduced from last year. In addition clients were provided with transport to hospital appointments and adults received professional massage during hospital admissions.

In total 315 service users were supported with designated support for different groups i.e. 46% adults, 31% children and 23% carers. As anticipated, this support was predominantly in the central belt in line with Cystic Fibrosis distribution 72% of service users residing in that area, 10% in the Aberdeen area, 6% in the Dundee area, 5% in the Forth Valley, 2% in Inverness and 5% in Ayrshire.

Psychosocial support remains high on our agenda, informed by the discussions with both medical professionals and referrals received. 41 service users received specialist one-to-one support in this regard from the Trust. This support was provided by trained volunteer Mentors, Befrienders and direct support from both service staff and other volunteers with relevant training and expertise.

Some mentors and befrienders were on placement, providing this support to fulfil requirements for their degree in Psychology. It is expected that requirement for one-to-one support for adults with Cystic Fibrosis will continue to grow in demand due to the development of treatments, changing health status and social circumstances for people living with the condition.

Impact statement

In the last year we have delivered services to more individuals than in the previous year, completed 22% more tasks relating to maximising income by securing almost £80,000 more in financial gains for our services users. We maintain our high standards of service delivery and achieve significantly more successful outcomes for Scotland's Cystic Fibrosis Community. This was all delivered by the commitment of a dedicated, understaffed, team of staff and volunteers, who went further than would be expected to ensure that we left nobody behind.

In total 603 tasks (plus 23 counselling sessions and 23 transport journeys) were completed by our support service team over the last financial year. 39% of these directly impacted on health & wellbeing which included access to fair rates of disability related benefits to meet the inflated cost of home care and other areas of work that directly relate to ensuring better health & wellbeing of our service users. This also included one to one support to improve confidence and develop coping skills and massage to relieve stress and physical tension. Relieving Financial Hardship made up 16% of all tasks completed which included accessing financial support for service users from our own dedicated funds and sourcing support from other agencies to acquire essential items. 14% was towards enabling independent living, which included education, mentoring and training for employment etc.; 3% of tasks were to support service users at time of or shortly after a new diagnosis, when we offered and for some provided, specialised support as well as assistance to access additional help to meet the cost of home care for their child. They were also furnished with information on Scottish Government support for young families and informed about the broader services available from the Trust. Direct support for adults enabled a significant number of adults to broaden their horizons through training and employment opportunities that helped them find renewed purpose and improved mental health that in turn enabled the possibility for becoming a contributing member of their community, according to their personal aspirations.

Much effort was expended to improve the financial circumstances for our service users, delivering in excess of £400,000 of financial gain in the last year. This was achieved through awards for disability related benefits and Butterfly Trust funded crisis grants as well as funding for respite breaks, care essentials, exercise equipment, communication tools and much more that served to enhance the quality of their lives in a variety of ways. This help also includes designated funding, administered by the Trust for purposes of broadening

Report of the Trustees (continued)
For the year ended 31 March 2025**Impact statement (continued)**

horizons, enabling training and other towards enhancing the quality of daily life for adults with Cystic fibrosis. The figure at the year end does not include interventions for which the client is awaiting a result e.g. a disability related benefit from Scottish Social Security as they are finding the numbers involved in their newly acquired responsibilities challenging and decisions are taking up to 10 months to be processed.

Support was also provided that achieved effective support and positive outcomes for some people from ethnic minority groups and some with 'other similar conditions'.

Due to the advancements in treatments for people living with Cystic Fibrosis, both life expectancy and health is significantly impacted for a substantial number of our service users. This has required a fresh approach in response to service delivery and an awareness of the unique challenges for each client we work with. This awareness allowed us to ensure we offered support tailored to meet their personal aspirations and practical requirements and designed to make a positive difference to the quality of their daily living. We continue to adapt to constantly changing challenges and, in partnership with NHS specialist Cystic Fibrosis teams, Social Services and other agencies, we continue to review and revise our policies, practice and specialist services for this group of people with Cystic Fibrosis.

Our continued collaboration with the specialist Cystic Fibrosis medical professionals across the country ensures provision of holistic support and avoids gaps or duplication of services for people affected by this complex and restricting condition in their personal lives as well as the external changing environment ahead.

Promotion

We increased our social media presence for promotion and improved engagement with our community supporters.

We published our little magazine since the Covid pandemic and improved our communication with more of our supporters through social media platforms, to inform about what's happening within the Trust and encourage people who wish to get involved.

Fundraising activities

We continue to receive financial support from both large designated funding and a variety of small grants that provide further restricted funding. We have had continued success with our unrestricted income portfolio by targeting a larger number of smaller funding organisations and with support in the community.

FINANCIAL REVIEW**Income and expenditure**

Unrestricted income for the year increased to £175,253 (2024: £166,257) with unrestricted expenditure falling to £150,732 (2024: £134,918), leaving a surplus of £24,521 for the year (2024: surplus £31,339). Accumulated balances on the Unrestricted fund at 31 March 2025 are £167,418. Further details are provided in note 13 on page 15.

There was a fall in restricted income from grants and donations to £59,268 (2024: £71,660). Expenditure on these restricted activities amounted to £64,211 (2024: £68,835). The restricted balances unspent at the year end are £49,864. These are due to timing differences and the scheduling of expenditure into the 2025/26 year.

Investment policy and objectives

Any temporary surplus of funds is placed in suitable interest bearing deposit accounts with the Trust's bankers where and when possible.

Principal funding sources

We have an income portfolio of unrestricted and restricted fundraising sources and we aim to sustain and enhance this portfolio in the coming year.

**Report of the Trustees (continued)
For the year ended 31 March 2025****Reserves policy**

The Trustees are committed to having unrestricted reserves representing around four months of unrestricted expenditure in order to provide security during periods of financial uncertainty. The level of free reserves as at 31 March 2025 was £167,418. The Trustees consider this to be satisfactory and remain committed to maintaining a level of at least four months.

PLANS FOR FUTURE PERIODS

The Butterfly Trust aims to maintain the established standard of professional support services for people affected by Cystic Fibrosis and other conditions, throughout Scotland and to ensure the Trust's financial stability and delivery capacity to achieve the aims and objectives of the organisation.

We will:

- Maintain best practice in standard of service provision
- Maintain current services on offer to Scotland's Cystic Fibrosis community
- Develop early intervention support for carers
- Enhance staff capacity to address the social and psychosocial issues affecting our client group
- Expand capacity in our volunteer team to build efficiency in local service delivery
- Monitor and evaluate the counselling support and develop/expand/maintain accordingly
- Monitor and evaluate the support for 'other similar conditions'
- Enhance support at time of bereavement
- Create regional volunteer promotion / income generation community groups
- Secure new avenues of restricted and unrestricted income
- Maintain a staff/volunteer balance within our delivery process that will ensure cost effective service delivery

CONCLUSION

The Butterfly Trust continues to be the lead agency for social and psychosocial support to Scotland's Cystic Fibrosis community. We still see a high demand from Scotland's Cystic Fibrosis community accessing our services and a high standard of service delivery from our staff and volunteer team.

We remain a creative and resilient organisation whose philosophy for service provision has cost effectiveness and equity of provision at its core. As predicted, challenges for the people we seek to serve continue to change and we are satisfied that we were able to make credible and helpful response in all our interventions. That we were able to sustain our response times and standard of practice despite our own modest human resources. Despite the challenges experienced our performance results in all areas have been successful in that they have been the best they can be within our sphere of authority. This was largely due to the capability and commitment of both staff and committed volunteers whose teamwork provided direct support.

Our human resources team, rich in experience, expertise and energy, guarantees our ability to continue to enhance the quality of daily living for client group through listening, learning and enabling them to find the resources they lack to cope with the challenges they face and achieve at least some of the goals they aspire to. Consequently, we go into a new year with confidence that we can maintain and enhance what we offer across the breadth of social and psychosocial challenges faced by the people who look to us for endorsement, assistance and validation for their dreams.

Report of the Trustees (continued)
For the year ended 31 March 2025

Reference and Administrative Details

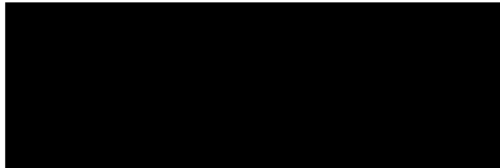
Charity Number: SC 033174

Governing Document: Deed of trust dated 19 June 2002

Charity Address: Swanston Steading
109/3 Swanston Road
Edinburgh
EH10 7DS

Bankers: Bank of Scotland
20-22 Shandwick Place
Edinburgh
EH2 4RN

Trustees:



Managing Director:



Independent Examiner:



James Anderson & Co
Chartered Accountants
Pentland Estate
Straiton
Edinburgh
EH20 9QH

Report of the Trustees (continued)
For the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a deed of trust dated 19 June 2002, and constitutes an unincorporated charity.

Recruitment and Appointment of the Board Trustees

Trustees are appointed by a majority of trustees at trustee meetings.

Trustees Induction and Training

Any newly appointed trustees are provided with a copy of the Trust deed, a copy of the annual accounts, recent minutes of meetings and handbooks of governance and codes of practice. In addition, a verbal briefing is given by the Chairman of the Trustees and the Managing Director of the Charity. Trustees are required to disclose all relevant interests and in accordance with charity policy, withdraw from decisions where a conflict of interest arises.

Organisational structure

The charity is governed by a Board of Trustees who meet formally four times a year. The Board is responsible for making decisions and a record of these is contained in the minutes of each meeting. The trustees delegate the day to day running of the charity to the Managing Director who attends all Trustee meetings, which ensures that both governance and management remain fully informed on all operational matters. The Managing Director also liaises with the Board informally as and when the need for further assistance and input arises. Additional expertise and support is provided by the Fundraising & Office manager.

Key Management Personnel

The trustees consider that they, together with the Managing Director and the Fundraising & Office manager, comprise the Key Management Personnel of the charity, in charge of directing and controlling the charity and running and operating the charity on a day to day basis. The appointment of charity staff is conducted by an Interview Panel which is made up of the Managing Director together with two of the Trustees. Salary levels are reviewed annually in accordance with rates appropriate for the roles.

Risk management

The Board regularly review all of the risks to which the charity is exposed and the procedures in place to manage these risks. The output from the process is formalised in a Strategy Document which has identified and addressed the principal risks and uncertainties currently facing the charity as follows:

1. Loss of revenue

Securing external funding continues to be highly competitive as evidenced by the significant reduction in the level of restricted funding received in the year. In response to this the Charity has appointed a consultant in order to source both restricted and unrestricted monies. The Trust also aims to ensure that no more than 30% of income is derived from any one restricted funder and continues to explore new income streams.

2. Loss of public confidence

The Charity strives to maintain a high standard of service delivery and public profile by ensuring all members of the Board of Trustees, staff and volunteers uphold the good name of the organisation.

3. Working with vulnerable groups

Policies and procedures are in place for all staff and volunteers with regards to working with vulnerable groups. All staff and volunteers who may have lone contact with this group are members of the Disclosure Scotland PVG scheme and complete child protection training.

The Strategy Document is regularly reviewed in order to ensure it reflects the current risk profile of the charity.

By Order of the Trustees



27 August 2025

**Independent Examiner's Report to the Trustees
For the year ended 31 March 2025**

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 8 to 17.

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. The Charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the 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 the course of 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 comply with Regulation 8 of the 2006 Accounts Regulationshave 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.



**Chartered Accountant (ICAS)
Pentland Estate
STRAITON
Edinburgh
EH20 9QH**

2 September 2025

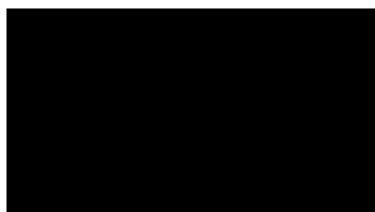
Statement of Financial Activities (including Income & Expenditure Account)
For the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total 2024 £
Income from:					
Donations	3	102,422	49,268	151,690	167,730
Charitable activities					
- Grants receivable	4	23,000	10,000	33,000	30,900
Other trading activities					
- Fundraising	5	49,831	-	49,831	39,287
Total income		<u>175,253</u>	<u>59,268</u>	<u>234,521</u>	<u>237,917</u>
Expenditure on:					
- Raising funds	6	21,879	-	21,879	21,522
- Charitable activities	7	128,853	64,211	193,064	182,231
Total expenditure		<u>150,732</u>	<u>64,211</u>	<u>214,943</u>	<u>203,753</u>
Net income		24,521	(4,943)	19,578	34,164
Transfers between funds		-	-	-	-
Net movement in funds		<u>24,521</u>	<u>(4,943)</u>	<u>19,578</u>	<u>34,164</u>
Balances 31 March 2024	13	<u>142,897</u>	<u>54,807</u>	<u>197,704</u>	<u>163,540</u>
Balances 31 March 2025	13	<u>167,418</u>	<u>49,864</u>	<u>217,282</u>	<u>197,704</u>

Balance Sheet
As at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	9	<u>3,693</u>	<u>753</u>
Current assets			
Debtors	10	3,066	2,533
Bank & cash		<u>218,837</u>	<u>198,152</u>
		<u>221,903</u>	<u>200,685</u>
Current liabilities	11	<u>8,314</u>	<u>3,734</u>
Net current assets		<u>213,589</u>	<u>196,951</u>
Total assets less current liabilities		<u>217,282</u>	<u>197,704</u>
The funds of the charity:			
Unrestricted funds	13	167,418	142,897
Restricted funds	13	<u>49,864</u>	<u>54,807</u>
Total funds		<u>217,282</u>	<u>197,704</u>

Approved by the Trustees and signed on their behalf on 27 August 2025.



**Notes to the Financial Statements
For the Year ended 31 March 2025****1. Statutory information**

The Butterfly Trust is an unincorporated charity governed by a deed of trust dated 19 June 2002. The charity registration number and office address can be found on the Reference and Administrative Details page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of accounting

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

The Butterfly Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

c) Income

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and income from government and other grants are recognised when they have been communicated in writing with notification of both the amount and settlement date. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

d) Expenditure

Expenditure is recognised 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.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

e) Fund accounting

Unrestricted funds can be used on any activity within the charitable objectives of the charity.

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 within note 13 to the financial statements on page 15.

Notes to the Financial Statements
For the year ended 31 March 2025 (continued)

f) Tangible fixed assets and depreciation

Expenditure is capitalised as a fixed asset where it represents either a new fixed asset or enhancement to an existing asset. Depreciation is provided at the following annual rates in order to write off each asset over its expected useful life less estimated residual value.

Office equipment	3 years straight line
Computer equipment	3 years straight line
Massage equipment	3 years straight line

g) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

h) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

i) Cash in bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Pensions

The company operates a defined contribution scheme. Contributions are charged to the Income and Expenditure Account in the year they arise.

k) Taxation

No provision for corporation tax is necessary as the company has charitable status and does not trade.

l) Operating leases

Rentals payable under operating leases are charged to the Income and Expenditure Account on a straight line basis over the period of the lease.

3. Donations

	Unrestricted funds £	Restricted funds £	Total funds £	Total 2024 £
Donations	99,359	30,925	130,284	131,397
Gift aid	3,063	-	3,063	2,573
Donations to fund client grants	-	18,343	18,343	33,760
	<u>102,422</u>	<u>49,268</u>	<u>151,690</u>	<u>167,730</u>
Year ended 31 March 2024	<u>103,970</u>	<u>63,760</u>	<u>167,730</u>	

Notes to the Financial Statements
For the year ended 31 March 2025 (continued)

	Unrestricted funds £	Restricted funds £	Total funds £	Total 2024 £
4. Grants receivable				
Robertson Trust	23,000	-	23,000	23,000
Helen's Holiday Fund	-	-	-	500
The Robert McAlpine Foundation	-	10,000	10,000	-
	<u>23,000</u>	<u>10,000</u>	<u>33,000</u>	<u>30,900</u>
Total grants received	23,000	10,000	33,000	30,900
	<u>23,000</u>	<u>10,000</u>	<u>33,000</u>	
Year ended 31 March 2024	<u>23,000</u>	<u>7,900</u>	<u>30,900</u>	
5. Fundraising income				
	Unrestricted funds £	Restricted funds £	Total funds £	Total 2024 £
Fundraising activities	<u>49,831</u>	<u>-</u>	<u>49,831</u>	<u>39,287</u>
Year ended 31 March 2024	<u>39,287</u>	<u>-</u>	<u>39,287</u>	
	Unrestricted funds £	Restricted funds £	Total funds £	Total 2024 £
6. Expenditure on raising funds				
Fundraising costs	<u>21,879</u>	<u>-</u>	<u>21,879</u>	<u>21,522</u>
Year ended 31 March 2024	<u>21,522</u>	<u>-</u>	<u>21,522</u>	

Notes to the Financial Statements
For the year ended 31 March 2025 (continued)

	Unrestricted funds £	Restricted funds £	Total funds £	Total 2024 £
7. Expenditure on charitable activities				
Client grants	-	21,463	21,463	35,283
Bridging fund grants	-	-	-	-
Salaries & national insurance	82,806	40,840	123,646	101,364
Staff pension contributions	3,505	-	3,505	2,249
Staff training	407	-	407	276
Staff & volunteer recruitment	750	-	750	2,963
Staff travel costs & expenses	4,901	-	4,901	1,821
Volunteer travelling expenses	1,698	1,284	2,982	2,808
Volunteer training	-	624	624	-
Rent, rates & water	15,687	-	15,687	15,173
Heat & light	3,403	-	3,403	3,896
Insurance	3,133	-	3,133	2,706
Newsletter & promotional materials	1,688	-	1,688	1,130
Subscriptions & licences	439	-	439	727
Telephone	1,686	-	1,686	1,780
Printing, stationery & postages	1,744	-	1,744	2,066
Computer & photocopying costs	2,916	-	2,916	3,821
Payroll service	730	-	730	747
Bank charges	38	-	38	41
Office upkeep, cleaning etc	762	-	762	693
Depreciation	670	-	670	575
Independent examiner's fee	1,890	-	1,890	2,112
	<u>128,853</u>	<u>64,211</u>	<u>193,064</u>	<u>182,231</u>
Year ended 31 March 2024	<u>113,396</u>	<u>68,835</u>	<u>182,231</u>	

8. Staff costs	2025	2024
	£	£
Wages & salaries	116,906	97,338
Social security costs	6,740	4,026
Pension contributions	3,505	2,249
	<u>127,151</u>	<u>103,613</u>

No employee earned £60,000 or more in either the current or previous year. The average monthly number of employees during the year was:

	Number	Number
Management	1.0	1.0
Central support	2.0	2.0
Fundraising	0.5	0.5
	<u>3.5</u>	<u>3.5</u>

The Key Management Personnel of the charity as referred to in the Report of the Trustees received remuneration in the year totalling £80,853 in aggregate (2024: £72,125). Pension contributions of £2,825 (2024: £804) were made in respect of 3 (2024: 3) employees.

Notes to the Financial Statements
For the year ended 31 March 2025 (continued)

9. Tangible fixed assets

	Office equipment £	Computer equipment £	Massage equipment £	Total £
Cost				
31 March 2024	4,732	13,766	1,833	20,331
Additions	-	3,609	-	3,609
31 March 2025	<u>4,732</u>	<u>17,375</u>	<u>1,833</u>	<u>23,940</u>
Depreciation				
31 March 2024	4,070	13,675	1,833	19,578
Charge for year	350	319	-	669
31 March 2025	<u>4,420</u>	<u>13,994</u>	<u>1,833</u>	<u>20,247</u>
Book value				
31 March 2025	312	3,381	-	3,693
31 March 2024	<u>662</u>	<u>91</u>	<u>-</u>	<u>753</u>

10. Debtors

	2025 £	2024 £
Prepayments	<u>3,066</u>	<u>2,533</u>

11. Current liabilities

Accruals	5,195	2,449
PAYE & national insurance	<u>3,119</u>	<u>1,285</u>
	<u>8,314</u>	<u>3,734</u>

12. Other financial commitments

At 31 March 2025 the charity had property rental commitments under non-cancellable operating leases of £30,652 (2024: £Nil).

Notes to the Financial Statements
For the year ended 31 March 2025 (continued)

13. Statement of funds

<i>Current Year</i>	As at 31 March 2024 £	Incoming resource £	Resources expended £	Transfers between funds £	As at 31 March 2025 £
Unrestricted funds					
General unrestricted	142,897	175,253	(150,732)	-	167,418
Restricted funds					
Befriending	4,015	-	(648)	-	3,367
Volunteer training	1,234	-	(624)	-	610
Vic & Audrey Brown Fund	2,024	800	(1,250)	-	1,574
Bridging Fund	704	-	(704)	-	-
Casa Stella	905	-	(240)	-	665
Helen's Holiday Fund	458	125	(483)	-	100
Client grant donations	6,282	18,343	(21,463)	-	3,162
Bereavement Fund	386	-	-	-	386
Support Services Salary	-	10,000	-	-	10,000
Adult 1-1	30,000	30,000	(30,000)	-	30,000
Support for young people	8,799	-	(8,799)	-	-
	54,807	59,268	(64,211)	-	49,864
Total funds	197,704	234,521	(214,943)	-	217,782

<i>Previous Year</i>	As at 31 March 2023 £	Incoming resource £	Resources expended £	Transfers between funds £	As at 31 March 2024 £
Unrestricted funds					
General unrestricted	111,558	166,257	(134,918)	-	142,897
Restricted funds					
Befriending	4,015	-	-	-	4,015
Volunteer training	1,234	-	-	-	1,234
Vic & Audrey Brown Fund	2,424	800	(1,200)	-	2,024
Bridging Fund	914	-	(210)	-	704
Casa Stella	1,005	-	(100)	-	905
Helen's Holiday Fund	1,058	500	(1,100)	-	458
Client grant donations	5,195	33,760	(32,673)	-	6,282
Bereavement Fund	386	-	-	-	386
Support Services Salary	4,950	6,600	(11,550)	-	-
Adult 1-1	-	30,000	-	-	30,000
Support for young people	30,801	-	(22,002)	-	8,799
	51,982	71,660	(68,835)	-	54,807
Total funds	163,540	237,917	(203,753)	-	197,704

The Unrestricted funds represent funds which the Trustees are free to use in accordance with the objects of the charity.

Notes to the Financial Statements
For the year ended 31 March 2025 (continued)

The restricted funds outlined below represent funds received and raised for specific purposes. In the main the balances arise because the project years are not coterminous with the charity's accounting year.

Restricted fund:	Specific purpose:
Befriending The Stafford Trust	Funding towards the befriending service
Volunteer training JKY Endowment Fund Gordon Fraser Charitable Trust	The provision of volunteer training
Vic & Audrey Brown Fund	The wellbeing of adults with Cystic Fibrosis
Bridging Fund	Award of crisis grants to clients
Casa Stella	Award of household grants to clients
Helen's Holiday Fund	
Client grant donations	Funds collected specifically for client grant support
Bereavement Fund	Funding towards bereavement support for families
Support Services Salary Agnes Hunter Trust James Tudor Foundation	Funding towards support services salaries
Adult 1-1	One to one support
Support for young people Children In Need WCH Trust	The provision of on-going support for young people living with Cystic Fibrosis

Notes to the Financial Statements
For the year ended 31 March 2025 (continued)

14. Analysis of net assets between funds

<i>Current Year</i>	Fixed assets £	Net current assets £	Total £
Unrestricted funds	3,693	163,725	167,418
Restricted funds	-	49,864	49,864
Total at 31 March 2025	<u>3,693</u>	<u>213,589</u>	<u>217,282</u>

<i>Current Year</i>	Fixed assets £	Net current assets £	Total £
Unrestricted funds	753	142,144	142,897
Restricted funds	-	54,807	54,807
Total at 31 March 2024	<u>753</u>	<u>196,951</u>	<u>197,704</u>

15. Related party transactions and trustees' expenses and remuneration

██████ was appointed as a Trustee on 11 June 2020 and is related to the Managing Director. ██████ has had no input to his appointment, contract of employment or salary rate and the charity has taken great care in order to segregate the decision making in relation to the employment. The remuneration of the Managing Director is included within the key management personnel disclosure at note 8 on page 13.

All trustees give of their time freely and no trustee remuneration or expenses were paid in the year.