THE MANDA CENTRE

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2026

KEN TAIT & CO
CHARTERED ACCOUNTANTS

Company No: SC529124

Charity No SC046427

THE MANDA CENTRE

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THE MANDA CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Name	THE MANDA CENTRE
Charity No	SCO46427

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

The Manda Centre was incorporated under the Companies Act 2006 as a private company as a company limited by guarantee.
Registered Company number SC529124

The Manda Centre was awarded charitable status by Office of the Scottish Charity Regulator (OSCR) on 18th March 2016.
Our charity's registered name is: The Manda Centre and our charity number is: SC046427

Charity Trustees and Office Bearers

Trustees	Mr. J Duffy Mrs. R Colvin Mr. Paul McGowan. Mr. Ian Kelly Mr. David McFall Mr. Stephen Daly
Company Secretary	Mr. J Duffy
Management Board Members	Lynne Bailkoski

Method of Appointment / Election

Trustees are appointed at the Annual General Meeting.

Company Number	SC529124
Registered Office	1 Campbell Lane Hamilton ML3 6DB
Accountants	Smith, Inglis & Tait 1 Campbell Lane Hamilton ML3 6DB

THE MANDA CENTRE

TRUSTEE'S REPORT

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2026 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for applicable in the UK and Republic of Ireland (FRS 102).

CHAIR'S REPORT 2025/256

Chairperson Report - What our Project has achieved.

The working practices of the Manda Centre continue to develop through the introduction of a combination of Face-To-Face Support and Hybrid Working to meet the individual requirements for the people we support. The need for a comprehensive range of support techniques has created new challenges and these are outlined throughout the 12-month period of our Report.

Our Referral Process provides clear evidence of the ongoing number of referrals we receive from all levels within the NHS, including Senior Psychiatrists and Clinical Psychologists formally introducing patients to the Manda Centre. We also continue to receive a constant stream of referrals from NHS Funded Agencies such as GPs, Community Psychiatric Nurses (CPN), Community Health Teams, and Distress Brief Interventions (DBI).
Patients are being provided with the Manda Centre's details and directed to self-refer as the next step in their recovery journey. This continues to cause confusion and frustration to those self-referring as they have not been made aware that we are a Charity and that we have no link to the NHS and receive no funding from NHS.

Our Annual updated insights confirm that 81% of all clients who attended the Centre since 1 April 2025 have been affected by crime at some point in their life. Both reported and unreported.

At the Manda Centre, we offer a comprehensive range of services tailored to meet individual needs. This includes face-to-face counselling and therapies for those able to attend, as well as remote sessions via telephone, Zoom, or MS Teams for clients who are unable to visit the Centre due to personal circumstances or geographical limitations.

We updated the Centre's Service Level Agreement to reflect another increase in the volume of referrals. Despite the increased referrals with the introduction of additional Practitioners during the year, we were able to amend the client waiting time from around 16 Weeks on 1st March 2025 to 12 weeks from 1st September 2025.

The repeat scheduled appointments for face to face and remote support reported in our Referral Analysis provides a clear indication of the need and appreciation of our support provision. We receive positive feedback and there is an acceptance that the combination of this comprehensive level of support provides a positive benefit to the people we support.

The current level of funding provided is proving insufficient to allow the Manda Centre to meet the increasing demand for our specialised service delivery.

Support is provided within an average timeline of 12 to 14 weeks from initial point of contact.

CHAIRPERSON'S REPORT (CONTINUED)

FUNDING

The Manda Centre receives Core Funding from:
The Big Lottery Community Fund, Scottish Government Victim Centred Approach Fund (VCAF) – this Annual Award is not subject to any year-on-year increase.
Robertson Trust, this Annual Award is not subject to any year-on-year increase.
Natwest Circle Fund. This is a 3-year award
Virgin Unite Fund which is a one-year award for a specific Therapeutic Project.

Due to the increased Rent, Salaries & Practitioner Payments and Utilities in real terms, effectively we receive a reduction in funds available.

The Manda Centre receives NO Funding from the NHS or any Health Board, Social Work or Community Justice.

We have introduced a Signposting Service since a vast number of initial referrals from these sources do not fit the criteria or capabilities of the Manda Centre.

We have established a wide network of contacts and services that may be of value in assisting these referrals and signpost them where relevant.

The Manda Centre continues to expand our range of services and during the past 12 months we received a 9% increase in referrals from the period 2024/2025. With this increasing number of referrals and without increased funding we will be unable to meet this demand and our service will become untenable.

Restrictions on movement experienced by the majority of people in recent years have contributed to the development of a more insular society. This has resulted in increased feelings of isolation and loneliness, alongside the exacerbation of pre-existing mental health, personal, and domestic difficulties.

This is reflected in the sustained high volume of referrals to the Manda Centre from mental health practitioners. Many of these referrals arise as mainstream health services continue to operate under significant pressure, with insufficient workforce capacity and resources to meet the growing demand from individuals affected by trauma, loss, and personal crisis.

We continue to observe first-hand the realities often described in media reports of a "mental health crisis," while recognising that the situation is complex and multifaceted. In many cases, clients' pre-existing difficulties have been intensified by recent societal changes. Loss has emerged as a predominant theme, encompassing both bereavement and the impact of significant life changes and dysfunctional relationships.

Uncertainty has been a challenge throughout this year and as a team we have learned to adapt rapidly and reactively which placed significant demands on the Charity.

Reviewing our service provision, staffing, administration, counselling access and waiting lists, including support groups and workshop provision ensures we have the capacity and confidence that we are, post pandemic fit for purpose. We have continued to work therapeutically online as an effective means of continuing support. Although this does not suit everyone it has enabled some access to counselling for those that find travelling to the Centre difficult. We have also been reminded of the value of our in–person contact with clients and colleagues and the significance of the support the Charity provides throughout Scotland.

We have increased our communication and interactions with our working partners, Big Lottery Community Fund, the Scottish Government Victims and Witnesses Group, the Robertson Trust and our volunteer fundraisers.

CHAIRPERSON'S REPORT (CONTINUED)

We have established strong links with educational establishments for Placement Student Counsellors and Therapists.

We have been able to continue to provide our essential support due to the funding award of the Big Lottery Improving Lives Medium Grant, the Grant Award from the Scottish Government Victim Centred Approach Fund, the Robertson Trust Fund award for Peer Group Funding, the Natwest Circle Fund award and the Virgin Unite award.

The people we support receive Face To Face and Remote Counselling, Holistic Therapies & Support and this has a direct benefit to their mental health and wellbeing.

Throughout the year we have had a significant increase in the number of hours of support provided by all our Practitioners.

Joe Duffy
Chair

THE MANDA CENTRE

TRUSTEE'S REPORT

ACTIVITIES, PURPOSES & STRUCTURE

Charitable Purposes

The purposes of the Charity are to assist in relieving mental and physical suffering and distress and support those experiencing a high level of loss, isolation and loneliness due to Trauma, Loss & Personal Crisis.

These include those affected by:
Murder, Culpable Homicide, Road Traffic Death or After Suicide.
Families where family members are diagnosed with profound and multiple learning disabilities (PMLD).
Those affected by Chronic Sorrow. This is different to normal grief as it is about the loss of a meaningful and significant attachment where the loss is not recognized or validated by others.
The grief and trauma suffered is also referred to as disenfranchised grief.

Our support programmes assist the people we support manage and understand the effects of significant change, loss and grief. With our support they can identify ways to take control over their lives and build resilience. We encourage them to improve life skills by discussion, reflection and techniques, to identify their own needs and consider a range of solutions to make positive changes in their lives. Improve their life chances by raising their self-esteem and increase their confidence and motivation to interact with social and other networks.

The people we support are more able to deal with many related issues such as the legal system and former areas of concern which they can process over the short, medium and longer term. Building resilience helps relieve the loneliness and isolation that those affected by trauma, loss and personal crisis experience. This can lead to a reduction on dependency on mainstream health services and medication associated with depression which could reduce the visits to GP's, reducing the use of medication and save the NHS resources and money.

We assist those we support to return to work and to deal with day-to-day issues in a more competent way.

Charitable Activities

We encourage those we support to utilize our Centre by either dropping in or by pre-arranged visit. We receive positive comments and feedback following their regular attendance indicating that they have benefitted from an increase in their self-esteem, have increased confidence and motivation which has encouraged them to interact socially and widen their networks.

Due to the support they received from The Manda Centre they felt they were able to deal with difficult issues such as the legal system and former areas of concern including accessing other services. The people we support have also informed us that their skills have increased and that they are now able to identify their own needs and to consider a range of solutions to make positive changes in their lives.

At the Manda Centre we treat everyone that attends with confidentiality, dignity and respect and develop our service in response to the demand of all those we support.

We are a Registered Charity with no affiliation to any religious or political party, and we are open to all sections of the community.

Service Provision and Outreach

The Manda Centre provides telephone support/counselling when the people we support are unable to travel to our Support Centre in Hamilton. Our support services include Person-Centered Therapy, Cognitive Behavior Therapy, Holistic / Relaxation Therapies, Telephone Support and Remote Therapies, Hypnotherapy, Advocacy and Peer Support. For those unable to attend The Manda Centre in Hamilton and require face to face support we have an ad-hoc rental agreement in alternative premises within Glasgow City Centre.

Our Practitioners (Counsellors and Therapists) dedicate time to each person, using positive and therapeutic techniques to help individuals manage and understand the effects of significant change, loss and grief. Those we support also receive a mix of one to one and group peer support. Our comprehensive range of alternative therapies promotes stress reduction and supports and enhances progress with counselling and development.

Counselling & Therapies
We deliver a range of support techniques to help our service users overcome stress, emotional difficulties, relationships, and other areas which trouble their lives. The common element is that they are based on a therapist and service user talking and interacting with each other.

- Person-Centered Counselling (PCT)
- Cognitive Behaviour Therapy (CBT)
- Alternative (Holistic) Therapies

Organisational Structure
The Manda Centre provides a safe and confidential environment where those affected by trauma, loss, personal crisis and grief can meet with others in similar circumstances, to share mutual thoughts, feelings and experiences. The Support Services and Network available from the Manda Centre has proved to be successful and beneficial to our members regarding support, confidentiality, accessibility and location.

The introduction of our service is in line with the Aims and Objectives contained in our Articles of Association and The Scottish Government guidelines for the support for victims and their families.

We have the flexibility to meet the demand for services by utilizing the services of our vastly experienced Practitioners to provide a comprehensive range of support services from an easy to access location with public transport links and suitable car parking.

Centre Premises and Location
The Manda Centre is located in the Hamilton Business Centre, 194 Quarry Street, Hamilton, ML3 6QR, an excellent, very central location in fully equipped premises, fully accessible with kitchen and toilet facilities and easy access to Hamilton Central Train Station & Bus Station and Pay & Display Parking locally.

Our premises will allow us to provide a continuity of support to the people we support and further develop out range of support services.

Our Funding and Fundraising
The Charity's main funding source continues to be from the 3-year Medium Grant Award from Big Lottery and the annual grant from the Scottish Government Victims and Witness Group, the Victim Centered Approach Fund (VCAF) and the Robertson Trust Fund Award for Peer Group Funding. These grant awards meet our core operating costs including salaries.

We raise additional funding from a range of sources, which are not based around specific projects and not essential to Core Funding. We have planned fundraising events which in the main are large group activities, however we still also have a supporter base who undertake challenges with the funds raised benefiting the Centre. We continued to pursue links for alternative sources of funding from other charitable trusts and community planning partnerships and had success in receiving additional funds for winter utility costs to assist several of the people we support.

TRUSTEE'S REPORT (CONTINUED)

Achievements and Progress

We receive referrals from a wide range of sources, and we provide our funders with detailed referral reports to outline the increase and developments.

We continue to provide positive/improved outcomes to the people we support who have been affected by trauma, loss, and personal crisis. We help these individuals manage and understand the effects of significant change, loss, and grief through our support programs to enable them to identify ways to take control of their lives and build resilience. We provide support and encourage them to improve life skills by discussion, reflection and techniques and identify their own needs and consider a range of solutions to make positive changes in their lives. By raising their self-esteem and increasing their confidence and motivation this leads them to improve their life chances to interact with social and other networks. They are more able to deal with many related issues such as the legal system and former areas of concern which they can process over the short, medium and longer term. Building their resilience helps relieve the loneliness and isolation of those affected by the trauma of being a victim of crime.

The Manda Centre works in partnership with other organizations and charities by the sharing of referrals, sharing information, signposting, and liaising to ensure the people we support are aware of other support services available to them. We forward appropriate referrals to relevant organizations, which also helps raise awareness of the Manda Centre and highlights the level of our support services.

Financial Position

The statement of financial activities shows a net inflow of £36,989. A full detailed report of the income and expenditure is available in the notes.

The Board of Trustees is satisfied with the performance of the Trust during the year and considers that the Trust is in a strong position to continue its activities during the coming year and that the Trust's assets are adequate to fulfil its obligations.

Reserves Policy and Going Concern

The Trustees consider the level of reserves to be adequate.

We have a 3-year Grant Award from Big Lottery, and we have a 3-year Grant Award from the Scottish Government Victims Centered Approach Fund (VCAF). We also have a 3-year Grant Award from the Robertson Trust for facilitating our Peer Group Support. The Trustees are confident that we will continue to implement plans with both funders and additional sources of funding to secure the ongoing future and development of the Charity.

GOVERNANCE AND MANAGEMENT

Recruitment and Appointment of Trustees

During the period we recruited no new paid staff members. Our team consists of our Project Coordinator, Administrator and part-time Outreach Development Worker and part-time Digital Marketing & Fundraising Coordinator.

Induction and Training of New Trustees

We have a full application process for Volunteers, Sessional Practitioners and Management Committee/Trustees. All recruitment, retention and training protocols are bench marked at best practice in the sector.

Everyone requires a full Enhanced Disclosure and /or PVG Scheme Membership before they can work or volunteer with the Manda Centre

We provide a full Induction and provide relevant training courses which are delivered in-house and based on Psychotherapeutic Interventions that include the legal processes involved with murder, culpable homicide, and suicide, introducing any changes to legislation and the criminal justice process.

Pay Policy for Senior Staff
We have sustained a structure of four members of staff, a Project Coordinator, Administrator a part-time Outreach Development Worker and a Part-Time Digital Marketing and Fundraising Coordinator. These posts continue to be funded by the Grant Award from Scottish Government and all remuneration is in agreement within their agreed salary structure.

Salary reviews are carried out on an annual basis and in consultation with our Board Members and our Funders, who allocate the funds.

Related Parties
The charity does not have any formal relationships with any other charitable, commercial, or other organisation but receives funding from various sources, for the operation of the charity's activities.
During the period Kate Duffy received £12,140 (2025: £15,243) in payment for services as a self-employed practitioner to the charity and administrator and Joe Duffy received £9,966 (2025: £11,743) in payment for services as an administrator.

Partnerships and Collaboration
The Manda Centre has close partnerships and collaborates with several voluntary and statutory agencies that provide complementary services and where possible we align the services provided for the benefit of our service users. We also participate in several support, community, and strategy groups predominately across Lanarkshire.

Risk Management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustee's responsibility for the financial statements
The charity trustees (who are also the directors of The Manda Centre for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEE'S REPORT (CONTINUED)

The trustees are responsible for the maintenance and integrity of the corporation and financial information is included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approval

This report was approved by the board of directors and trustees on 22/09/26, and signed on its behalf by.

.....

Trustee
Joe Duffy

THE MANDA CENTRE

YEAR ENDED 31 MARCH 2026

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF THE MANDA CENTRE

I report on the accounts of the charity for the year ended 31st March 2026 which are set out on pages 12 to 21.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees (who are also the directors of the company for the purposes of company law) 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

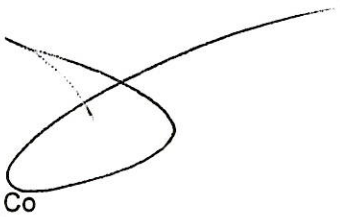
In the course of my examination, no matter has come to my attention:

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

- to prepare accounts which accord with the accounting records and 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.



Ken Tait
Ken Tait & Co
Chartered Accountants
1 Campbell Lane
Hamilton
ML3 6DB

THE MANDA CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2026

	Notes	Unrestricted Fund £'s	Restricted Fund £'s	2026 £'s	2025 £'s
Incoming Resources					
Donations	2	537	0	537	1,399
Fundraising	3	26,048	0	26,048	5,047
Grants	5	0	215,227	215,227	223,949
Interest	4	460	0	460	68
Total Incoming Resources		**27,045**	**215,227**	**242,272**	**230,463**
Resources Expended					
Charitable Expenditure	7	0	139,157	139,157	167,955
Support Costs	8	131	65,995	66,126	49,591
Total Resources Expended		**131**	**205,152**	**205,283**	**217,546**
Net Incoming/ (outgoing) Resources		**26,914**	**10,075**	**36,989**	**12,917**
Total Funds Brought Forward		**35,846**	**126,498**	**162,344**	**149,427**
Total Funds Carried Forward	16	**62,760**	**136,573**	**199,333**	**162,344**

The statement of financial activities includes all gains and losses recognized in the year.
All income and expenditure derive from continuing activities.
The notes on pages 16 to 21 form part of these accounts.

THE MANDA CENTRE

STATEMENT OF CASHFLOW

YEAR ENDED 31ST MARCH 2026

	Notes	2026	2025
		£'s	£'s
Cash flows from operating activities:			
Net cash flows used in operating activities		39,050	16,296
Cashflows from Investing activities:			
Purchase of fixed assets		(5,840)	(525)
Change in cash and cash equivalents		**33,210**	**15,771**
Cash and cash equivalents at the start of the year		163,319	147,548
Cash and cash equivalents at the year end		**196,529**	**163,319**
Reconciliation of net Income to net cashflow from operating activities			
Net Incoming/(Expenditure) per SOFA		36,989	12,917
Adjustments for:			
Depreciation		1,395	1,734
Increase/(Decrease) in Creditors		666	1,645
(Increase)/Decrease in Debtors		0	0
Net cash used in operating activities		**39,050**	**16,296**

THE MANDA CENTRE

BALANCE SHEET (CONTINUED)

YEAR ENDED 31ST MARCH 2026

	Notes	Unrestricted Fund	Restricted Fund	2026	2025
		£'s	£'s	£'s	£'s
Fixed Assets					
Tangible Fixed Assets	9	0	5,369	5,369	925
Current Assets					
Debtors		0	0	0	0
Prepayments		0	0	0	0
Bank & Cash on hand	10	65,325	131,204	196,529	163,319
		65,325	**136,573**	**201,898**	**164,244**
Creditors: amounts falling due within one year					
Creditors	11	2,565	0	2,565	1,900
		2,565	**0**	**2,565**	**1,900**
Total Assets less current Liabilities		**62,760**	**136,573**	**199,333**	**162,344**
Creditors: amounts falling due after one year					
Creditor	12	0	0	0	0
		0	**0**	**0**	**0**
Net Assets/Liabilities		**62,760**	**136,573**	**199,333**	**162,344**
Funds of the Charity		**62,760**	**136,573**	**199,333**	**162,344**

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

THE MANDA CENTRE

BALANCE SHEET

YEAR ENDED 31st MARCH 2026

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.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22/09/26 and were signed on its behalf by:

Trustee
Joe Duffy

THE MANDA CENTRE

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST 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.

The Accounts been prepared in accordance with the requirements of the The 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)) (issued in October 2019) - (Charities SORP (FRS 102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006,

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 to write off each asset over its estimated useful life.
Computer equipment - 33.3% straight line over 3 years

Taxation
As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the Trust and is, therefore, included in the relevant costs in the Statement of Financial 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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for 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.

2 Donations

	Unrestricted Fund £'s	Restricted Fund £'s	2026 £'s	2025 £'s
A Paterson	0	0	0	210
R Colvin	360	0	360	0
Donations	177	0	177	641
D Sheridan	0	0	0	548
	537	**0**	**537**	**1,399**

3 Fundraising

	Unrestricted Fund £'s	Restricted Fund £'s	2026 £'s	2025 £'s
Easy Fundraising	48	0	48	46
Just Giving	16,687	0	16,687	4,831
Fundraising	818	0	818	170
Donna Graham	3,740	0	3,740	0
Skydive	1,325	0	1,325	0
10th Anniversary Event	3,430	0	3,430	0
	26,048	**0**	**26,048**	**5,047**

4 Interest

	Unrestricted Fund £'s	Restricted Fund £'s	2026 £'s	2025 £'s
Bank Interest	460	0	460	68
	460	**0**	**460**	**68**

5 Grant

	Unrestricted Fund £'s	Restricted Fund £'s	2026 £'s	2025 £'s
Big Lottery	0	70,000	70,000	55,337
The Robertson Trust	0	0	0	13,500
NatWest Circle Safe Lives Fund	0	3,000	3,000	4,000
PAMIS	0	4,785	4,785	8,670
Virgin Unite Fund	0	0	0	5,000
VCAF Scottish Government	0	137,442	137,442	137,442
	0	**215,227**	**215,227**	**223,949**

6 Analysis of Staff Costs and Staff Numbers

	Unrestricted Fund £'s	Restricted Fund £'s	2026 £'s	2025 £'s
Wages	0	30,783	30,783	54,758
Social Security	0	0	0	0
Pension	0	619	619	712
	0	**31,402**	**31,402**	**55,470**

No employees had salaries in excess of £60,000.
The average number of staff during the year was 1 (2025: 3).

	2026 £'s	2025 £'s
Staff	1	3
	1	**3**

7 Charitable Expenditure

	Unrestricted Fund £'s	Restricted Fund £'s	2026 £'s	2025 £'s
Sessional Counsellors & Therapists	0	89,435	54,685	78,243
Professional Fees	0	18,321	53,071	26,986
Victim Surcharge Payments	0	0	0	7,256
Wages	0	30,782	30,782	54,758
Pensions	0	619	619	712
	0	**139,157**	**139,157**	**167,955**

8 Support Costs

	Unrestricted Fund £'s	Restricted Fund £'s	2026 £'s	2025 £'s
Rent	0	23,820	23,820	23,340
Printing, Postage & stationery	0	1,219	1,219	1,360
IT	0	3,998	3,998	3,187
R&R	0	292	292	85
Accountancy	0	1,980	1,980	1,935
Telephone	0	1,782	1,782	1,646
Travel	0	1,264	1,264	3,425
Misc.	0	2,574	2,574	1,969
Insurance	0	895	895	846
Training	0	360	360	945
Bank Charges	131	0	131	153
Uniforms	0	345	345	278
Triage	0	890	890	3,383
Pamis	0	5,070	5,070	0
Cards/Gifts Misc	0	0	0	1,049
Peer Group Expenses	0	4,840	4,840	4,016
Events	0	1,813	1,813	0
Therapies	0	13,458	13,458	240
Depreciation	0	1,395	1,395	1,734
	131	**65,995**	**66,126**	**49,591**

9 Tangible Fixed Assets

Cost	Office Equipment £'s	Vehicles £'s	Fixtures & Fittings £'s	Total £'s
At 01/04/25	11,052	0	0	11,052
Additions	5,841	0	0	5,841
Disposals	0	0	0	0
	16,893	**0**	**0**	**16,893**
Depreciation				
At 01/04/25	10,127	0	0	10,127
Charge in year	1,395	0	0	1,395
Disposals	0	0	0	0
	11,522	**0**	**0**	**11,522**
Net Book value 31/03/26	**5,371**	**0**	**0**	**5,371**
Net Book value 31/03/25	**925**	**0**	**0**	**925**

10 Bank and Cash

	2026	2025
	£'s	£'s
Main Bank Account	98,306	157,502
Savings Account	98,223	5,817
Cash	0	0
	196,529	**163,319**

11 Creditors: Amounts Falling Due Within One Year

	2026	2025
	£'s	£'s
Accrual	950	950
PAYE	1,469	813
Smart Pensions	146	137
	2,565	**1900**

12 Related Party Transactions

The Charity uses the services of Mrs. Kate Duffy for counseling and administration. During the year the sum of £12,140 was paid for services. Also paid in the year was the sum of £9,966 to Mr. Joe Duffy for administration services.

13 Going Concern

The trustees are of the opinion that with future support and planned fundraising, the charity will continue as a going concern.

14 Statement of Funds

	At 1st April 2025 £'s	Income £'s	Expenditure £'s	At 31st March 2026 £'s
Unrestricted Funds	35,846	27,045	(131)	62,760
Restricted Funds	126,498	215,227	(205,152)	136,573
Total Funds	**162,344**	**242,272**	**(205,283)**	**199,333**

17 Analysis of Restricted Funds

	At 1st April 2025 £'s	Income £'s	Expenditure £'s	At 31st March 2026 £'s
Big Lottery Fund	55,337	70,000	(55,337)	70,000
PAMIS	1,870	4,785	(1,870)	4,785
The Robertson Trust	7,300	0	(7,300)	0
NatWest Circle Safe Lives Fund	2,000	3,000	(4,528)	472
Scottish Government VSF Award	4,200	0	(4,200)	0
Virgin Unite Fund	4,250	0	(3,600)	650
Scottish Government VCAF Award	51,541	137,442	(128,317)	60,666
Total Funds	**126,498**	**215,227**	**(205,152)**	**136,573**

The Big Lottery payments are made quarterly, and the remaining balance will be carried forward to the next accounting period.
The Scottish Government funds are for salaries and practitioner payments, and these were payable in the next accounting period.